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### TRUSTEES.

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The Hon. Mr. Justice KEKEWICH.  
The Right Hon. Sir JAMES PARKER DEANE, Q.C., D.C.L.  
FREDERICK JOHN BLAKE, Esq.  
WILLIAM WILLIAMS, Esq.

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VOL. XXXVIII., No. 49.

## The Solicitors' Journal and Reporter.

LONDON, OCTOBER 6, 1894.

### CURRENT TOPICS.

THE LORD CHIEF JUSTICE sat on Wednesday until four o'clock, and disposed of the whole printed list, which contained thirty-

eight cases, in addition to several others which were added to the list in court and several *ex parte* applications; making in the whole upwards of thirty orders.

WE HEAR with much regret that Mr. GLOSTER, the well-known and highly-esteemed cause clerk, has not derived such benefit to his health as was hoped, and that, although able to get about, he is still so feeble as to be unfit to resume for the present his official duties.

THE LISTS of cases to come before the courts in the Michaelmas Sittings will contain all which have been set down up to the 8th instant, and, although a few will be added during the interval, we are enabled now to state approximately what their number will be. Before the Court of Appeal there are on the books 26 final appeals from the Chancery Division, and 10 interlocutory appeals. From the County Palatine of Lancaster there are 2. From the Queen's Bench Division there are 46 final appeals and 9 interlocutory appeals, besides 13 cases in the New Trial Paper.

IN THE BOOKS of the several judges of the Chancery Division there are before Mr. Justice CHITTY 34 witness actions and 45 non-witness actions, including adjourned summonses, besides 6 further considerations. Mr. Justice NORTH has 32 witness actions and 58 non-witness actions, of which 54 are adjourned summonses, and there are also 5 further considerations. Mr. Justice STIRLING has 35 witness actions and 48 non-witness actions and adjourned summonses, besides 2 further considerations. Mr. Justice KEKEWICH has 41 witness actions and 27 non-witness actions, 24 of which are adjourned summonses, and there are also 4 further considerations. Before Mr. Justice ROMER there are 101 witness actions.

COMPARING the lists for the Michaelmas Sittings as they now stand with those of the Trinity Sittings, we find that the two divisions of the Court of Appeal have between them 83 final appeals (including 13 new trial cases) and 22 interlocutory appeals, making 105 cases at the present time as against 90 in all in the printed list for the Trinity Sittings. The Chancery judges have 243 witness actions as compared with 217 in the Trinity Sittings, and 190 non-witness actions as compared with 103. The totals in the Chancery Division are 433 now as against 320.

THE NEW MINISTRY recently formed in the Colony of Victoria includes, among its members filling non-legal offices, at least two practising solicitors. The Premier, the Hon. GEORGE TURNER, is a solicitor practising at Melbourne, and has held various offices, including that of Solicitor-General, under previous Ministries; and the Postmaster-General, the Hon. JOHN GAVAN DUFFY, is in practice as a solicitor in the same city, and has been Postmaster-General and Attorney-General under former Administrations. The Hon. H. CUTHBERT, the Solicitor-General and Minister of Health, is also apparently the senior member of the firm of CUTHBERT, HAMILTON, WYNNE, & Co., solicitors, of Melbourne. It would seem that, however much may be said for the advance in status of the profession in England, they have not yet reached the preponderance in high political office which is enjoyed by the Australian and United States solicitors. Still, with Mr. H. H. FOWLER as Secretary of State for India, and Sir A. K. ROBERTS as a not improbable holder of office under a Conservative Administration, there is no need to despair of the future of solicitors in this respect in England.

THE PROGRAMME of papers to be read at the ensuing Bristol meeting includes, we are glad to see, one on the new death duties by Mr. JAMES WHITE, LL.D., which will afford an opportunity for the expression of opinions on the subject. We hope that the discussion will be full, and will indicate unmistakably the opinion of the profession as to the requirement of the affidavit to which we refer elsewhere. There is also to be a paper by Mr. VASSALL, of Bristol, on the Local Government Act, 1894, as it affects rural parishes. We have, of course, no information

as to the subjects which will be dealt with by the president, but we take it for granted that one of them will be the Government proposals for land transfer and another the new death duties. No one is better qualified than Mr. JOHN HUNTER to deal with those subjects, and we hope he will give his vigorous pen free course, unfettered by his official position. Mr. J. E. GRAY HILL, of Liverpool, who has already read two able and learned papers at previous meetings on the subject of navigation, will deal with compulsory pilotage, which cannot fail to be interesting at Bristol, where the subject is a burning one. Mr. GRINHAM KEEN will discuss audience in county courts, and Mr. F. K. MUNTON will contrast our legal procedure with that of France; and there are three papers on the much-vexed question of legal education from the pens respectively of Mr. F. J. MUNBY, of York; Mr. C. M. BARKER, of London; and Mr. H. C. TRAFNELL, of Bristol. Mr. GRANTHAM R. DODD is to deal with the City of London and its charters, and Mr. F. H. ROOKE, of London, will give some idea from a solicitor's point of view of what a fair day's wage for a fair day's work ought to be; such a wage as regards court work cannot be said to now exist.

THE PROPOSALS with regard to the courts of the City of London made by the Royal Commission appointed "to consider the proper conditions under which the amalgamation of the City and the County of London can be effected, and to make specific and practical proposals for that purpose," are not very revolutionary. With regard to the City of London Court, the commissioners say that it "is a valuable possession, its revenue from fees exceeding the outgoings, on an average of the last four years for which we have figures, by about £4,000 per annum. It is to all intents and purposes a county court, and we should look to its ultimately passing, like the other county courts of the metropolis, under the authority of the Imperial Government, but until an equitable arrangement is made for this transfer, it would naturally become the property of the new Corporation." Then it is proposed that the Mayor's Court should pass to the new Corporation, "at all events for the present," but that the jurisdiction of the latter court should be extended over the whole metropolis. The commissioners also propose that the Recorder of London should be the chairman of quarter sessions for the County of London, and that the present chairman of quarter sessions and the Common Serjeant should be deputy recorders, each with power to hold a court of quarter sessions by himself subject to a scheme to be approved by a Secretary of State; and that power should be taken for the new Corporation to petition the Crown for the appointment of additional deputy recorders as required; and that the Recorder of London should in future be appointed by the Crown. No material change is proposed in the Central Criminal Court, except that the aldermen should no longer be included in the commission. It must not, however, be concluded that under all circumstances the working of the arrangements under the new proposed Corporation would be the same as hitherto. The tendency of a corporation such as is proposed is sometimes towards cutting down judicial salaries.

THE ORDERS of the Local Government Board relating to the elections of parish councillors and rural district councillors have been followed by similar orders dealing with the election of guardians (outside London) and urban district councillors. The mass of rules has by this time become so great that we cannot hope to print them all. The order relating to guardians deals in fact only with guardians for "urban parishes"—that is, for parishes which will on the "appointed day" be situate in one or more urban districts. There is no order for the election of guardians for rural parishes, for the Local Government Act, 1894, provides (section 24 (3)) that "the district councillors for any parish or other area in a rural district shall be the representatives of that parish or area on the board of guardians, and when acting in that capacity shall be deemed to be guardians of the poor, and guardians as such shall not be elected for that parish or area." The Act also provides (section 24 (4)) that its enactments as to the qualification, election, &c., of guardians shall apply to rural district councillors; so that at first sight it would seem to be unnecessary for the Local Government Board to make separate

orders relating to the elections of these two bodies. It was, however, requisite to make provision for the polls at elections of district councillors and parish councillors for the same rural parish being as far as possible taken together, and similarly for a combined poll to be taken at the elections of guardians and district councillors in urban districts where the urban parish for which the guardians will be elected is co-extensive with the urban district or with a ward of that district, or in any other case where these polls can conveniently be taken together: for the Act lays down that the polls at elections held on the same date and in the same area are to be taken together except where this is impracticable (section 48 (1)). It was probably in order to give effect to this provision that separate sets of rules have been framed for the election of guardians and rural district councillors; and this appears to have been done without any departure from the enactment contained in section 24 (4), the variations being only such as were rendered necessary in order to provide for polls being taken together in the same area. All the polls at elections under the Act are to be taken on the 17th of December, unless a county council for special reasons fixes them for the 15th, 18th, or 19th of that month. The rules already issued by the Board do not deal with the elections of London vestries and the Woolwich Local Board; the date of the elections of these bodies will probably be the same as that already fixed for the elections of the provincial authorities, and the mode of conducting the elections will be approximately the same as in the case of urban district councillors.

WE PRINT elsewhere a correspondence between Mr. G. O. T. BARTLEY, M.P., and Sir J. T. HIBBERT with regard to the requirement that the affidavits to be made by executors with reference to estate duty shall state the particulars of property which the deceased was possessed of or entitled to as a trustee, and not beneficially, "and of the disposition, and the names and addresses of the surviving trustees (if any), and of the beneficiaries." We drew attention at once (*ante*, p. 721) to the very serious burden, both as to trouble and expense, which this requirement would impose on executors. In many cases they will have no knowledge that their testator was a trustee; and where they do know that he was a trustee, if the trust deed and accounts were not in his possession at his death, the executors will have to incur costs in obtaining the necessary information from the surviving trustees or their solicitor, and there is no provision for throwing these costs on the trust estate or for compelling the beneficiaries or the surviving trustees to give the required information to the executors. The important question which Mr. BARTLEY raises is whether the requirement is authorized by the Finance Act. Under section 8 (14) the affidavits used for the purpose of this part of the Act "shall be in such form and contain such particulars as may be prescribed." Mr. BARTLEY contends that this provision refers exclusively to property passing at death and in which the deceased was beneficially interested; sub-section (3) of the same section providing that the executor shall specify in his "accounts annexed to the Inland Revenue affidavit all the property in respect of which estate duty is payable upon the death of the deceased," not including property in which the deceased had no beneficial interest, for section 2 (3) expressly provides that "property passing on the death of the deceased [being the property on which duty is imposed] shall not be deemed to include property held by the deceased as trustee for another person under a disposition not made by the deceased," &c. In reply, Sir J. T. HIBBERT says that "there is no desire to harass executors unduly, and, as a matter of fact, no objection has been taken to the demand in any of the cases under the Finance Act which have already occurred"; but, if experience shows that the demand causes material trouble or expense to the parties, or gives rise to friction, he has no doubt that the Executive "will be prepared to consider the question of modifying it." We suppose we ought to be thankful for even this extremely vague pledge, but we confess we do not understand why executors should be "harassed" at all in the matter. The Department only profess to desire not to harass them "unduly."

TAKEN AS A whole, the Draft Supreme Court Funds



Rules, 1894 (which we print elsewhere), are practically a reprint of the Supreme Court Funds Rules, 1883, but with sundry alterations to bring them up to date. It is, however, evident that the draftsman was not acquainted with the new rules of August, 1894, which is, perhaps, under the circumstances, pardonable. One noticeable feature in the alterations is caused by the embodiment of the provisions of the Supreme Court (District Registry) Funds Rules, 1887. We find this in the interpretation clause, rule 1, under the heading "Registrar," which makes that word apply to the district registrars of the court in Liverpool and Manchester; also in the heading "Bank," which applies that word to the branch banks of the Bank of England in Liverpool and Manchester; also in rules 29, 30, 38, and 111. It should here be observed that the numbers of the new rules correspond in every respect with those of the rules of 1886 with one exception—viz., that 73 and 74 have been amalgamated under No. 73 to make room for a new rule, No. 74. Throughout the rules it will be found that provision is made for the lodgment in court of receivers' balance by the addition of appropriate words wherever required. Taking the new rules in their order, it will be found that up to rule 24, with the exceptions already stated, the new rules are a reprint of the old ones. Rule 24 requires to be re-drafted with reference to the orders of August, 1894, and the new rules of ord. 62, r. 2 (1) to (6). It would take up too much space to suggest here the necessary amendments: they will be obvious to the draftsman at a mere glance; and the same remark applies to rules 27, 47, and 69. In rule 29 there is a clause absolutely new added, that "cheques for the lodgment of money are to be made payable to the account of the Paymaster." In the same rule there is provision made that the Paymaster may receive part of a sum directed to be lodged in court, but he is not to deal with the part so lodged until the whole of the amount to be dealt with is lodged. The receipt by the Paymaster of the part is not to affect or prejudice any liability, process, or other consequence which the person may have become subject to by reason of his default in not lodging the whole. In order 40 the words "Board of Agriculture" are substituted for "Land Commissioners of England"; this is to meet the requirements of the Act relating to the Board of Agriculture. Rule 38 provides that certificates of lodgments at the branch banks of the Bank of England in Liverpool and Manchester (in Chancery and Admiralty causes and matters) shall be transmitted by the Paymaster to the respective district registrars, and shall be filed in the district registries instead of in the Central Office. Rule 41 contains a new clause providing for the case of a legal personal representative desiring to lodge funds in court under the Trustee Act, 1893.

IN RULE 48 there is contained a provision that "except in cases of periodical payments of annuities or of dividends or interest of funds in court, no sum of less than one shilling shall be paid by the Paymaster." This is new, and is supplemented by a clause in rule 67, which is also new, that "sums of less than one shilling retained by the Paymaster shall be placed to a special account in the Pay Office Books." In rule 52 a new clause is added, providing for payment to the official receiver of money ordered to be paid to a person who becomes bankrupt, but it is a question whether this can be made to apply to money payable to the bankrupt as trustee. A useful provision is added to rule 60, that "when payments not exceeding £50 per annum are by an order directed to be made to a mother, as guardian of her infant children, and such mother marries after the date of the said order, such payments may be made to her, notwithstanding her marriage, on her separate receipt." But on this clause it may be that, the infant being a ward of court, the judge having control of the infant ought to be consulted. The new rule 47 treats of money or securities lodged in court under the 32nd section of the Act 36 Geo. 3, c. 52, or under the 10 & 11 Vict. c. 96, prior to the 1st of January, 1894, and directs that, subject to any order affecting the same, they shall be dealt with in the same manner as if they had been lodged under the 42nd section of the Trustee Act, 1893. Beyond the foregoing, there is but little to say with respect to the draft rules, but they would, it must be urged, have been more complete if order 14

of the Chancery Funds Amended Order, 1874, had been embodied therein or referred to in rule 101.

WE RECENTLY drew attention to the remarkable increase in the number of registered deeds of arrangement shown by the last report of the Board of Trade, notwithstanding the difficulties by which they are surrounded. Mr. E. F. HUNT writes to Thursday's *Times* calling attention in detail to this fact, and pointing out that "now that it has been proved by the report and statistics of the Board of Trade that deeds afford a cheaper and more beneficial realization, that year by year they increase, and that in fact the amount realized and distributed under deeds is much more than under bankruptcy proceedings in the court, the time has come to assist creditors with legislation." What is required, he says, is that a reasonable majority of the creditors should bind the minority, subject to the right of the minority to apply to the court to set aside the deed on grounds such as that it is not for the benefit of the creditors generally, or that there are circumstances in the case which render an examination in bankruptcy desirable in the interests of commercial morality, &c. We do not think it can be doubted that properly guarded statutory provisions for this purpose would be beneficial to creditors, or that creditors would welcome them; but the difficulty is that they would be the reverse of beneficial to the Board of Trade, which would be a conclusive reason for its determined opposition to them. One characteristic of officialism is that the primary object of the office is to live and to justify its existence, and everything connected with the convenience or welfare of the public, or any particular class of the public, is necessarily subordinated to this consideration. Once let us have a Land Registry made compulsory, and we shall see how far this principle will be applied.

THE REPORT just issued by the Foreign Office on "subjects of general and commercial interest" in Germany contains some interesting details as to the condition of landed property in Prussia. It appears that in January last the Minister of Agriculture, in laying before the Prussian Diet a Bill for the institution of agricultural boards, stated that, according to the latest investigations, the total landed property in Prussia is burdened with mortgages amounting to nearly 11,500,000,000 marks (a mark is equal to 1s.), of which about 6,000,000,000 marks fall on small farmers, and that these incumbrances have increased since 1882 by about 1,500,000,000 marks, and amount on the average to about half the value of the lands. The reason for these extensive incumbrances is ascribed to the practice of giving mortgages for unpaid sums; and it appears to be intended hereafter to pass a law converting redeemable mortgages into irredeemable annuities, an idea which was started twenty years ago by the German social economist ROBERTUS. We should like to know how the condition of English land, as to the burden of portions and mortgages, compares with that of land in Prussia; it may probably be surmised that, taking the whole country, the charges will not be less in proportion than those which the Prussian Minister of Agriculture describes as constituting "a serious state of things."

It is announced that Mr. Justice Wright will sit in court as Long Vacation Judge on Wednesday next, in place of Lord Chief Justice Russell, who is going to take a short holiday.

The *Times* says that in the course of the vacation sitting on Wednesday the Lord Chief Justice said it would be a great convenience if affidavits for the use of the courts were endorsed with the dates on which they were sworn, as well as with the names of the persons by whom they were sworn.

In the report of the General Prisons Board of Ireland, just issued, says the *St. James's Gazette*, the board expresses its regret that many of the prisoners committed by the magistrates for very short sentences are old offenders. This, it is pointed out, is attended with evil results, expense to the public, and futility of such sentences. To send prisoners to gaol for twenty-four hours, or perhaps three days, who have been 200 or 300 times in prison before amounts simply to a delusion. All these prisoners must be washed and cleansed, and probably sent to hospital from the effects of drink, to be there cared for and attended to and rendered physically fit for reindulgence in crime after a short rest in gaol.

### THE EXECUTION OF TRUSTS BY TRUSTEES RESIDENT ABROAD.

WHEN a trustee is resident abroad questions frequently arise as to the manner in which business connected with the trust is to be transacted, and the difficulty is specially felt when it is desired to execute a trust for sale. An attempt is sometimes made to obviate the difficulty by arranging for the trustee to give a power of attorney to some person resident in this country, but such power, if couched in general terms, is open to the objection that it is a delegation of the trust, and hence any sale effected under it is liable to be set aside at the instance of the beneficiaries. It has been suggested, indeed (*Stuart v. Norton*, 14 Moore P. C. C., p. 33), that the rule is open to exception, and KNIGHT BRUCE, L.J., in delivering the judgment of the Privy Council, said that their lordships were not at that moment prepared to say that a trustee in England might not effectually appoint an attorney to act in matters of discretion connected with the trust in a colony or any foreign country. And in Davidson's Precedents (Vol. III., Part II., 947n (d)), where this case is referred to, the exception is said to be grounded on necessity. But there is no actual decision that the exception exists, and if it does it can only be relied on in cases where the trustee is really debarred from himself exercising his discretion. When a sale of property is contemplated there seems to be no reason why he should not take such measures as are usually taken by a trustee in England upon putting property in the hands of an auctioneer or land agent for sale. He can obtain evidence of the value of the property, and can fix the minimum price at which it is to be sold. If the sale takes place by auction, there is nothing else as to which the trustee is called upon to exercise his discretion; while if it takes place by private treaty, it may properly be left for the agent to determine whether a particular offer at a figure not less than the minimum price ought to be accepted. There seems, therefore, to be no insuperable difficulty in a trustee resident abroad exercising his discretion as to the important points connected with a sale, and the actual carrying out of the sale can be delegated by power of attorney to a person resident in England.

The decision of the Court of Appeal in *Re Hetling and Merton's Contract* (42 W. R. 19; 1893, 3 Ch. 269) is opposed to the notion that there can be any general delegation of the powers of a trustee who is out of the country, while it shews also that the merely ministerial parts of the trust business may be transacted by an attorney. "I have no doubt," said LINDLEY, L.J., in delivering the judgment of the court, "that a trustee can execute a deed by an attorney"; but in that case the power of attorney contained a general delegation of all trust matters, and was therefore invalid. It had, his lordship pointed out, no reference to the particular transaction, and was, as regards all trust matters, a delegation of the trustee's duties to his various *cestui que trustis*. It seems safe to construe this passage by reference to the principle above suggested. In any particular transaction the trustee must himself exercise his discretion as to matters depending on discretion. Matters which are merely ministerial he may devolve upon an attorney. In cases where trust business must be transacted, and it is impracticable for the trustee to exercise his discretion, it may be possible to rely upon the exception suggested by *Stuart v. Norton*.

The passage from the judgment in *Re Hetling and Merton's Contract* which has been referred to above deals also with the question whether an attorney appointed by a trustee can give a receipt for the purchase-money. Since the decision of Lord LANGDALE, M.R., in *Ghost v. Waller* (9 Beav. 497) it has been clear that trustees cannot under ordinary circumstances authorize a third person to receive purchase-money on their behalf, and hence it was held in *Re Bellamy and Metropolitan Board of Works* (31 W. R. 900, 24 Ch. D. 387) that section 56 of the Conveyancing Act, 1881, did not apply in the case of trustees so as to enable a purchaser safely to pay his money to the trustees' solicitor upon production of the conveyance executed by them. At the same time it was intimated that under exceptional circumstances it may be proper to pay purchase-money to an agent of the trustee, and BOWEN, L.J., instanced the case of a trustee who is abroad. "Suppose a trustee is abroad, you cannot

expect a purchaser to be hunting all over the globe for the purpose of finding the man to whom he is to pay the money." But the case where the trustee's residence is not known is exceptional, and it may sometimes be quite feasible to transmit the purchase-money to a bank at the trustee's place of residence, and so insure actual payment to him.

The difficulties caused by the decision in *Re Bellamy and Metropolitan Board of Works* have been obviated by section 2 (1) of the Trustee Act, 1888, now re-enacted as section 17 (1) of the Trustee Act, 1893, and a trustee may appoint a solicitor to be his agent to receive purchase-money by permitting him to have the custody of the deed in manner specified in section 56 of the Conveyancing Act, 1881. In *Re Hetling and Merton's Contract* LINDLEY, L.J., after saying, as stated above, that a trustee can execute a deed by attorney, went on to remark that he could "empower that attorney to receive, or join in receiving, trust money, and that section 2 of the Trustee Act, 1888, will protect a purchaser in paying money to a person so authorized to act." It is possible that he was referring to the power of a trustee, apart from the Trustee Act, to authorize a third person under exceptional circumstances to receive money in the manner intimated in *Re Bellamy and Metropolitan Board of Works*, but if so, the reference to the Trustee Act does not seem to be in point. Probably section 56 of the Conveyancing Act would protect the purchaser in paying the purchase-money in such a case to the solicitor of the trustee's attorney, or it might be safer to pay the purchase-money to the attorney himself. Section 17 of the Trustee Act, 1893, does not refer to payment to the trustee's attorney, but to payment to a solicitor; though if the solicitor is appointed by the trustee—if, for example, the attorney is the solicitor having the conduct of the business—it is possible that an execution of the deed by him will be a sufficient protection to the purchaser. This assumes that there are circumstances which make it proper for the trustee to appoint an agent to receive the money, so that the deed is executed by a "person entitled to give a receipt." Having regard to the difficulties of the matter, it is obviously the safer course, when practicable, to procure execution of the conveyance by the trustee, and then the purchase-money can be paid to the trustee's solicitor on production of the deed so executed, or may, if thought expedient, be transmitted to a bank at the trustee's place of residence to be paid over on execution.

### THE NEW ESTATE DUTY.

(IX.)—THE FINANCE ACT, 1894 (*concluded*).

COMMUTATION OF DUTY ON EXPECTANT INTERESTS.—"The commissioners, in their discretion, upon application by a person entitled to an interest in expectancy, may commute the estate duty which would or might, but for the commutation, become payable in respect of such interest for a certain sum to be presently paid, and for determining that sum shall cause a present value to be set upon such duty, regard being had to the contingencies affecting the liability to, and rate and amount of, such duty, and interest being reckoned at three per cent.: and on the receipt of such sum they shall give a certificate of discharge accordingly" (section 12).

Probably the practice in commuting future duties on successions under 16 & 17 Vict. c. 51, s. 41, will be followed. Commutations of succession duty are not made in practice except for the purpose of facilitating dealings with the property intended to be presently made. The Act does not state the effect of a certificate of discharge under this section. It may, however, reasonably be supposed that it would be vitiated by fraud or wilful concealment of material facts; there appears to be no provision for the protection of a purchaser for value in this case.

COMPOSITION FOR DEATH DUTIES.—Section 13 contains provisions authorizing the commissioners to compound all death duties, meaning thereby all the duties existing prior to the commencement of the Finance Act, in cases where, "by reason of the number of deaths on which property has passed, or of the complicated nature of the interests of different persons in property which has passed on death, or from any



other cause, it is difficult to ascertain exactly the amount of death duties, or any of them, payable in respect of any property or any interest therein," and on payment of the compounded duty to give a certificate of discharge, which is not to discharge any person from any duty in case of fraud or failure to disclose material facts (section 13 (2)). There is no provision in this section protecting a purchaser for value.

**APPORTIONMENT OF DUTY.**—In the case of property not passing to the executor as such, a proper rateable part of the duty on the property lawfully paid by any person may be recovered by him from any person having a sum, whether as capital or an annuity or otherwise, charged on the property, in the absence of an express provision to the contrary, and the parties are to be bound by the accounts and valuations settled with the commissioners (section 14 (1) (3)).

It will be remembered that all the movable property wherever situate of a person dying domiciled in the United Kingdom passes to the executor as such, and that, therefore, this section does not apply to movable property belonging to the deceased.

As an example of this section, suppose that duty is paid on land subject to portions by trustees or the tenant for life, then a rateable part of the duty is to be paid by each portionist. A similar remark applies to the case of a jointure. Having regard to the impossibility of knowing in most cases at the time of a marriage the amount of the property that will pass on the death of the husband, it will probably become the practice to provide that jointures, and possibly, in some cases, that portions, shall be paid free from duty.

Similarly, where a testator charges his realty with legacies, each legacy will bear a proportionate share of the duty. We have already pointed out that where a testator devises his land in trust for sale, and directs the payment of legacies out of the proceeds, and the residue of the sale moneys to be paid to A., the legacies are not subject to a charge of a proportionate part of the duty, which has to be borne by A.

Disputes as to the proportion of estate duty to be borne by different properties or persons are to be determined in manner directed by rules of court either by the High Court or, where the amount is less than £50, by the county court (section 14 (2)).

We have already considered the exemptions from estate duty (section 15), the provisions as to small estates (section 16), and the rates of estate duty (section 17).

**SUCCESSION DUTY.**—Section 18 contains important provisions altering the manner of valuing a succession on death to real property, "where the successor is competent to dispose of the property," by directing that the value shall be "the principal value of the property after deducting the estate duty payable in respect thereof on the said death, and the expenses, if any, properly incurred, of raising and paying the same."

Under 16 & 17 Vict. c. 51, s. 21, the duty was charged on the value of the life interest of the successor, calculated according to the tables provided by the Act.

The duty is to be a charge on the property itself, not, as under 16 & 17 Vict. c. 51, on the interest of the successor in the property.

The instalments are to be paid with interest, and the valuation of real property for the purpose of duty is to be made in the manner prescribed by the Act for estate duty.

Section 19 adapts the law as to grants of probate duty under 51 & 52 Vict. c. 41 and c. 60 and 52 & 53 Vict. c. 50 to the provisions of the Act.

**BRITISH POSSESSIONS.**—Under section 20, which is only to come in force as to any British possession by Order in Council (section 20 (3)), "Where the commissioners are satisfied that in a British possession to which this section applies, duty is payable by reason of a death in respect of any property situate in such possession and passing on death, they shall allow a sum equal to the amount of such duty to be deducted from the estate duty payable in respect of that property on the same death" (section 20 (1)), and no duty is to be a charge on any property situate in a British possession (section 20 (2)).

The phrase "situate in a British possession" is somewhat difficult to construe. It clearly includes all immovable property situated in the British possession, but it is by no means certain what personal property it includes.

It clearly includes (1) movable chattels (including cash) and (2) negotiable instruments (including Government bonds to bearer) in the British possession at the time of the death. It also includes (3) stock of the possession and (4) the stocks, shares, and debentures of any company which at the date of the death are transferable by entry in a register or books kept in the British possession. It does not include (1) negotiable instruments which, though payable in the British possession, are in the United Kingdom and probably in any place except the British possession; (2) stock of the British possession which is inscribed in the United Kingdom so as to be transferable only by entry in a book or register in the United Kingdom; (3) stocks, shares, and debentures of a company carrying on business in the British possession which are at the time of the death transferable only in some place out of the British possession. Probably a *chose in action* other than those already mentioned will be deemed to be "situate in the British possession" only if proceedings to recover it or to enforce it ought to be taken in that possession. The cases with reference to the repealed probate duty may be consulted with advantage on this question.

**EXISTING SETTLEMENTS AND WILLS—DEFINITIONS.**—We have already discussed section 21, which contains provisions as to settlements made and the wills of persons dying before the 1st of August, 1894. Section 22 contains definitions of some of the words and phrases employed in the Act; we have already discussed the most important of them.

## REVIEWS.

### BOOKS RECEIVED.

A Treatise on Possession of Land. With a Chapter on the Real Property Limitation Acts, 1833 and 1874. By J. M. LIGHTWOOD, Barrister-at-Law. Stevens & Sons (Limited).

## CORRESPONDENCE.

### THE DEATH DUTIES.

[To the Editor of the Solicitors' Journal.]

Sir,—The letter of "A District Registrar" to the *Times* on the above subject, which you recently reprinted, contains a fallacy which I trust you will permit me to point out. The writer wishes to make it appear that not only the few millionaires but the many smaller people will suffer from the rod which the Chancellor of the Exchequer has applied to their backs in the Estate Duty Act, and, as an instance, he supposes a case which he imagines supports his view. Here are his words:—"Hitherto on his" (i.e., the working man's) "death his property has been altogether exempt from probate duty, but now his survivors will have to pay 30s. or 50s., and are lucky if they escape with that." As regards the probate duty he speaks truly, but as regards the real estate which his working man had acquired by his thrift, he conveniently forgets that the "survivors" would have had to pay succession duty, now with other duties merged (so to speak) in the estate duty. Now, when the succession duty is taken into account it will be seen that, so far from its being true that the "survivors" would have to pay more, the fact is they would pay less under the Estate Duty Act than they would have paid under the former system, and if such "survivors" should be persons liable to the higher rates of succession duty, the more striking becomes the benefit which they would receive from the recent Act. C. D. L.

[Does our esteemed correspondent quite bear in mind that succession duty was not payable where the aggregate amount of the principal value of the taxable succession claimed on any death from the same predecessor was under £100, or where the succession was of less value than £20?—ED. S. J.]

## CASES OF THE WEEK.

Before the Vacation Judge.

CHILTON v. PROGRESS PRINTING AND PUBLISHING CO. (LIM).—3rd October.

INJUNCTION—COPYRIGHT—PUBLICATION OF SELECTIONS—"HEADINGS"—URGENCY—VACATION BUSINESS.

The plaintiff, as the registered proprietor under the Copyright Act, 1842, of a weekly sporting publication known as "Chilton's Guide,"

applied for an *interim* injunction to restrain the defendants from infringing the copyright in a published statement which appeared in each number of his publication of his "selection" for certain pending horse races. The defendants' publication was known as *Sporting Snips*, and was published each day on which a race meeting takes place at the price of one penny, whereas "Chilton's Guide" was published on Mondays only at the price of one shilling. The plaintiff's "selection" for races fixed to take place on the day of publication of *Sporting Snips* was systematically reproduced in the latter paper, with acknowledgment of the source of information. For example, the plaintiff published on Monday "One Horse Final, Wednesday—Priestholme," and the defendants published on Wednesday morning "One Horse Final, 'Specials—Chilton—Priestholme." The plaintiff claimed that this was an interference with his business and an infringement of his copyright, and that the defendants were unfairly copying that which it had cost him much skill, labour, and expense to produce.

LORD RUSSELL, C.J., considered that there was a novel and important question to be decided, but refused to grant an *interim* injunction, on the ground that no sufficient and immediate injury was shewn. He, however, directed that the action should be set down for trial at once without pleadings.—COUNSELL, Hopkinson, Q.C., and Waggett; Gatey. SOLICITORS, Chester & Co., for Crofton & Craven, Manchester; J. Amery Parker.

[Reported by V. DE S. FOWER, Barrister-at-Law.]

## LAW SOCIETIES. INCORPORATED LAW SOCIETY. BRISTOL MEETING.

The following is the programme of papers to be read:—  
Tuesday, October 9, 1894, at 11 a.m., at the Merchants' Hall, Marsh-street:

The proceedings will commence with the President's address, after which the following papers will be read:—

"The Local Government Act, 1894, as it affects Rural Parishes," by R. L. G. Vassall, of Bristol.

"Compulsory Pilotage," by J. E. Gray Hill, of Liverpool.

"Audience in County Courts," by Grinham Keen, of London.

"On the Societies of Solicitors in Scotland: Their Duties and their Privileges," by A. P. Purves, of Edinburgh.

"French Procedure Contrasted with our Own," by F. K. Munton, of London.

"The Responsibility of Bankers, Brokers, and Solicitors to the Criminal Law," by T. Holmes Gore, of Bristol.

Wednesday, October 10, 1894, at 11 a.m., at the Council House, Corn-street:

"The New Death Duties Act (Finance Act, 1894), by Jas. White, of London.

"Legal Education in the Provinces," by F. J. Munby, of York.

"Some Observations on Legal Education," by C. M. Barker, of London.

"The Present Education of Solicitors," by H. C. Trapnell, of Bristol.

"The City of London and its Charters," by Grantham R. Dodd, of London.

"A Fair Day's Wage for a Fair Day's Work," by F. H. Rooke, of London.

"The Woman and the Law," by C. H. Pickstone, of Radcliffe Bridge.

## NEW ORDERS, &c.

### SUPREME COURT FUNDS RULES, 1894.

I, the Right Honourable Farrer, Baron Herschell, Lord High Chancellor of Great Britain, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, do hereby, in pursuance of the powers contained in "The Court of Chancery Funds Act, 1872," "The Supreme Court of Judicature Act, 1875," "The Supreme Court of Judicature (Funds, &c.) Act, 1883," "The Supreme Court of Judicature (Procedure) Act, 1894," and of every other power enabling me in that behalf, make the following Rules:—

#### I. OPERATION OF RULES AND INTERPRETATION OF TERMS.

1. *Commencement of Rules and short title.* These Rules shall come into operation on the 1st day of 1894, and may be cited as "The Supreme Court Funds Rules, 1894."

2. *Repeal of existing Rules.* All other Rules or General Orders prescribing the mode of dealing with funds in Court, and containing any provisions relating to funds in Court inconsistent with these Rules, are hereby revoked and these Rules substituted therefor, as from the same day:—Provided that the Rules hereby revoked shall continue to apply to Orders made but not fully acted upon before these Rules come into operation, so far as is indispensable for the purpose of duly giving effect to such Orders.

3. *Interpretation of terms.* In these Rules and in Orders as herein prescribed and defined terms shall have the same meaning as the same terms are defined to have in the Rules of the Supreme Court, 1883, and the following words shall have the several meanings hereby assigned to them, viz.:—

"Paymaster" means Her Majesty's Paymaster General for the time being for and on behalf of the Supreme Court of Judicature, or the

Assistant Paymaster General for Supreme Court business for the time being deputed by the Paymaster General to act on his behalf for such business:

"Pay Office" means the Paymaster General's Office for business of the Supreme Court of Judicature:

"Pay Office Account" means the account of the Paymaster General for the time being for and on behalf of the Supreme Court of Judicature:

"Audit Office" means the Office of the Comptroller and Auditor General in which the audit of the accounts of the Pay Office is conducted:

"Bank" means the Bank of England, or the Governor and Company of the Bank of England, and includes for District Registry purposes the branch banks of the Bank of England in Liverpool and Manchester:

"Company" includes corporation or body corporate:

"Person" includes a firm:

"Government Securities" means New Consols, or £2½ per centum Annuities, or £2½ per centum Annuities:

"Funds" or "funds in Court" means any money, Government stock or annuities, or other securities, or any part thereof, standing or to be placed to the Pay Office Account in the books of the Bank of England or of any other Company, and includes boxes and other effects:

"Lodge in Court" means pay or transfer into Court, or deposit in Court:

"Lodgment in Court" means payment or transfer into Court, or deposit in Court:

"Title of the cause or matter" means the short title of the cause or matter, with the reference to the Record:

"Ledger credit" means the title of the cause or matter and the separate account (if any) opened or to be opened under an Order or otherwise, in the books of the Paymaster, to which any funds are credited or to be credited:

"Order" means an Order of the Supreme Court of Judicature or of the High Court of Justice or Court of Appeal, whether made in Court or in Chambers, and an Order in Lunacy, and includes a judgment or decree, and a report of a Master in Lunacy, confirmed by fiat, and thereby receiving the operation of an Order under the Lunacy Regulation Acts for the time being in force, or any general Order made thereunder; and a certificate of a Master in Lunacy to be acted on without further Order; and includes the Schedule or Schedules to an Order:

"Direction" means any cheque, draft, or authority issued to the Bank of England, or to any other Company, which relates to money or securities standing or to be placed to the Pay Office Account; and includes any authority for the payment of money through the agency of the Post Office:

"Court" means the Supreme Court of Judicature or the High Court of Justice or any Division thereof, or the Court of Appeal:

"Registrar" means a Registrar of the Chancery or of the Probate, Divorce, and Admiralty Divisions of the High Court of Justice, and a Registrar in Bankruptcy; also the District Registrars of the Court in Liverpool and Manchester; and includes the officer whose duty it may be under any General Orders in Lunacy for the time being in force to draw up and issue Orders in Lunacy:

"Chief Clerk's certificate" or "certificate of a Chief Clerk" means a certificate made by a Chief Clerk of the Chancery Division of the Court or by a District Registrar of the Court in Liverpool or Manchester acting as a Chief Clerk:

"Taxing officer" means a Taxing Master in the Chancery Division of the Court, and the Master or person whose duty it is to tax the costs in the other Divisions or in Lunacy:

"National Debt Commissioners" means the Commissioners for the reduction of the National Debt:

"Statutory declaration" means a declaration under the Statutory Declarations Act, 1835 (5 & 6 Wm. 4, c. 62), subject to the provisions of 44 & 45 Vict. c. 41, s. 68:

In causes and matters proceeding in a District Registry, "Master," "Chief Clerk," and "Taxing officer" mean District Registrar:

Words importing the singular number only include the plural number, and words importing the plural number only include the singular number:

Words importing males include females.

#### II. PREPARATION OF ORDERS IN THE CHANCERY DIVISION AND IN LUNACY TO BE ACTED UPON BY THE PAYMASTER, AND PARTICULARS RELATING THERETO.

4. *Application of Rules 5 to 27 inclusive.* The rules next following, numbered severally 5 to 27 inclusive, shall apply only to causes and matters in the Chancery Division, and (so far as the same are applicable) to matters in Lunacy.

5. *Order for funds to be brought into Court to have a Lodgment Schedule.* Every Order which directs funds to be lodged in Court, shall have annexed thereto as part thereof a Schedule, to be styled the Lodgment Schedule, which shall be headed with the title of the cause or matter, the date of the Order, and the title of the ledger credit to which the funds are to be placed; and shall set out in a tabular form:—

(a.) The name, or a sufficiently identifying description of the person by whom the funds are to be lodged:

(b.) The amount, if ascertained, and the description of the funds.

The authority for a lodgment of the proceeds of the sale of any property which has been directed by an Order to be sold, and for a lodgment of Receivers' balances, may be a Lodgment Schedule signed by a Chief Clerk; and such Lodgment Schedule shall operate in the same manner as a Lodgment Schedule annexed to an Order.



The Lodgment Schedule shall be prepared upon a printed form according to the Form No. 1 in the Appendix to these Rules, and as nearly as may be in the manner shown by the specimen entries appended to such Form; and may direct the investment and accumulation of the funds or the dividends or interest on the funds to be lodged; and may also direct that the funds shall not be dealt with without notice to the purchaser or other person named in such Schedule.

6. *Order for funds to be paid out, &c., to have a Payment Schedule.* Every Order which directs funds in Court to be paid, sold, transferred, or delivered, or carried over to any other ledger credit than that to which the same are standing, or to be otherwise dealt with by the Paymaster, shall have annexed thereto as part thereof a Schedule, to be styled the Payment Schedule, which shall be headed with the title of the cause or matter, the date of the Order, and the ledger credit to which the funds dealt with are standing. The Payment Schedule shall contain as part of the heading a statement of the funds with which, or with part of which, or with the interest or dividends on which the Paymaster is to deal, describing them if already in Court as they appear in the Paymaster's certificate, or if not already in Court stating the source from which they are to be derived. The Payment Schedule shall set out in a tabular form:—

- (a.) The name of each person to whom a payment, transfer, or delivery of any funds is to be made: unless the name is to be stated in a certificate of a Chief Clerk or a Master in Lunacy or a Taxing Officer, or unless such payment, transfer, or delivery is to be made to trustees or other persons in succession, or to representatives when no probate or letters of administration shall have been taken out at the date of the Order. The name shall be in full (the christian name preceding the surname) except in the case of a payment to a firm, when the business title of such firm may be stated; and when a payment is to be made to a person named in the Schedule, the address (if known at the time of preparing the Schedule) of such person, or in the case of a payment to two or more persons jointly of one of such persons, shall be stated in the Schedule:
- (b.) The title of the ledger credit or separate account to which any funds are to be carried over:
- (c.) The amount and description of the funds in each case to be paid, sold, transferred, delivered or carried over, so far as the same can be ascertained at the date of the Order, except in the case of aliquot parts of an ascertained amount; and where the actual amounts to be dealt with cannot be ascertained at the date of the Order, and are not to be subsequently ascertained by any means provided for by the Order or by these Rules, the aliquot parts to be dealt with:
- (d.) The nature and necessary particulars of any other dealings with such funds by the Paymaster.

In the body of the Schedule short descriptions may be used, and it shall not be necessary to add that the specific amounts dealt with form part of the larger amount of any like funds mentioned in the heading. The word "interest" in the Schedule shall, unless otherwise specified, mean the dividends and interest on all the funds mentioned in the heading.

The Payment Schedule shall be prepared upon a printed form according to the Form No. 2 in the Appendix to these rules, and as nearly as may be in the manner shown by the specimen entries appended to such Form.

7. *When a separate account is opened.* When funds in Court are by an Order directed to be carried over to a separate account, the title of the ledger credit to be opened for the purpose shall, unless the Order otherwise directs, commence with the title of the cause or matter to which such funds are standing.

8. *When both a Lodgment and Payment Schedule to be annexed.* Every Order which directs or authorizes the lodgment of funds in Court and also deals with such funds or any part thereof, or with any funds already in Court to the same ledger credit, shall have annexed thereto as part thereof a combined Lodgment and Payment Schedule, in the Form No. 3 in the Appendix to these Rules.

9. *Separate Schedule for each ledger credit.* When funds to be lodged in Court under an order are by the same Order directed to be placed to two or more ledger credits, separate Lodgment Schedules shall be made out for such respective ledger credits; and when funds standing to two or more ledger credits are dealt with by the same Order, separate Payment Schedules shall be made out for such ledger credits respectively.

10. *Instructions to Paymaster to be solely contained in Schedule.* The Lodgment and Payment Schedules, respectively, shall contain the whole of the instructions intended by the Orders of which they severally form part to be acted upon by the Paymaster, and all particulars necessary to be known by him, so far as such instructions and particulars are capable of being expressed at the date of the Order, and the Paymaster shall only be responsible for giving effect to such instructions so intended to be given by the Order as are expressed in the Lodgment or Payment Schedule thereto. The instructions and particulars contained in a Lodgment or Payment Schedule shall not be set forth in the body of the Order, but shall only be therein referred to as appearing by the Schedule, unless for any special cause it shall, in the opinion of the Judge by whom the Order is made, or the Registrar by whom the same is drawn up, be necessary to set forth some part of such instructions or particulars both in the body of the Order and in the Schedule.

11. *When sums are to be ascertained by certificate, &c.* When an Order directs any sums to be ascertained by the certificate of a Chief Clerk or Taxing officer, or a Master in Lunacy, or in any other manner, and to be afterwards dealt with by the Paymaster, it shall be so expressed in the Payment Schedule; and such certificate or other authority, or a duplicate or an office copy of the same, or of so much thereof as shall be necessary, shall be sent to the Paymaster. Such certificate shall be printed or partly printed, and as nearly as may be in the Form No. 4 appended to these Rules.

12. *Certificate for payment of taxed costs.* When an Order directs payment out of a fund in Court of any costs directed to be taxed by a Taxing officer, the Taxing officer shall state in his certificate the name and address of the person to whom such costs are payable. Such certificate shall be printed, or partly printed, and as nearly as may be in the Form No. 5 appended to these Rules, and a duplicate or an office copy thereof shall be sent to the Paymaster.

13. *Interest how ascertained.* When interest not directed to be certified is payable in respect of any money in Court directed by an Order to be dealt with by the Paymaster, there shall be stated in the Payment Schedule the rate per centum at which, and (if the day to which interest is payable can be fixed by the Order) the day (inclusive) to which such interest is to be computed, and the amount of such interest.

14. *When the day to which interest is payable cannot be ascertained.* If the day to which interest is payable cannot be fixed by the Order, the day from which (exclusive) such interest is to be computed shall (except in the case of a computation of subsequent interest in the certificate of a Chief Clerk, or a Master in Lunacy) be stated in the Payment Schedule, and such interest may be directed to be computed and certified by a Chief Clerk, or a Master in Lunacy, or (where the computation is dependent upon the taxation of costs) by a Taxing officer.

15. *When interest certified by a Chief Clerk, &c.* Interest certified by a Chief Clerk, or a Master in Lunacy, or a Taxing officer, may, unless the Order otherwise directs, be computed to a day subsequent to the date of the certificate and to be named therein as the day for payment, so as to allow a reasonable time for doing all necessary acts to enable the payment to be made; and the Chief Clerk, or Master in Lunacy, or Taxing officer, may, if he thinks fit, require a statement in writing of such computation, authenticated by the signature of the solicitor of the person having the carriage of the Order, to be produced before preparing the certificate, but no affidavit verifying such computation shall be required.

16. *When interest to be ascertained by affidavit.* When the day for payment is not fixed by the Order, and the interest is not directed to be certified as in the last preceding Rule mentioned, such interest shall, without any provision in the Order for that purpose, be ascertained by an affidavit, or by a statutory declaration, in which case such interest shall be computed to a day (inclusive) to be named in such affidavit or declaration, as the day for payment; which day shall not be more than 14 days after the day of swearing such affidavit or making such declaration; and such affidavit or declaration shall be a sufficient authority to the Paymaster to pay or apply the amount of interest so ascertained in the manner directed by such Order.

17. *Deduction of income tax from interest.* In every case in which interest is to be computed, income tax (if any) shall, in making such computation, be deducted therefrom at the rate payable during the time such interest accrues, unless the Order otherwise directs; and if income tax has been deducted, it shall be so stated in every such affidavit or declaration as is mentioned in the last preceding Rule.

18. *When dealings by the Paymaster are made contingent upon the execution of particular documents.* Whenever the dealing by the Paymaster with funds in Court is, by an Order, made contingent upon the execution of some document, it shall be so expressed in the Payment Schedule. The execution of such document shall be certified by a Master in Lunacy, or by a Chief Clerk, unless the Order directs such document to be verified by affidavit, in which case the document shall be identified by the signature of a Chief Clerk. Such certificate or affidavit shall state the particular amount of funds to be dealt with, and such certificate shall be printed, or partly printed, and as nearly as may be in the Form No. 6 appended to these Rules.

19. *Periodical payments.* When an Order directs the payment of dividends, annuities, or other periodical payments, to be made by the Paymaster, there shall be stated in the Payment Schedule (except in the case of dividends payable as they accrue due) the time when the first of such payments and all subsequent periodical payments, whether quarterly, half-yearly, yearly, or otherwise, are to be made.

20. *Legacy and succession duty.* When an Order directs the payment, transfer, or delivery of funds in Court, in respect of which duty shall be payable to the revenue under the Acts relating to legacy or succession duty, and does not direct the payment of such duty, it shall be stated in the Payment Schedule that such payment, transfer, or delivery is subject to duty, and in such case the Paymaster is to have regard to the circumstance that such duty is payable; and when by an Order funds in respect of which such duty may be chargeable are directed to be invested, carried over, or placed to a separate account, the words "subject to duty" shall be added in the Schedule to the separate account directed to be opened.

21. *Payment, transfer, or delivery to trustees, &c.* When a person to whom payment, transfer, or delivery of funds in Court is directed is entitled thereto as real estate, or as trustee, executor, or administrator, or otherwise than in his own right or for his own use, the fact that he is entitled to the same as real estate, or the character in which he is so entitled, shall be stated in the Payment Schedule to the Order, or in the certificate of a Chief Clerk, or of a Taxing officer, or of a Master in Lunacy.

22. *Draft Schedule to be prepared by party having conduct of proceedings.* When an Order is made dealing in any way with funds in Court, or to be brought into Court, in accordance with minutes agreed upon by the parties, the solicitor of the party whose duty it is to procure the Order to be drawn up and entered shall prepare and lodge with the Registrar or other proper officer, for his consideration, draft Lodgment and Payment Schedules, as the case may be, in the same form as the Lodgment and Payment Schedules to an Order, and containing the particulars, so far as the same have been ascertained, which are required by these Rules to be contained in the Lodgment and Payment Schedules of the Order.

23. *Orders how drawn up and entered.*] Every Order which is to be acted upon by the Paymaster shall be drawn up and entered by the Registrar, unless the Judge otherwise directs, and shall either be wholly printed, or, in cases in which printed forms can be used, may be partly in print and partly in writing.

24. *Authentication and record of Orders, and copy of Schedules for Paymaster.*] The Registrar shall cause a duplicate of every printed or partly printed Order and a further copy of the Schedules thereto to be made at the same time with the original; and the original Order shall be passed by the Registrar in the usual way, and together with the further copy of the Schedules thereto be stamped with his official seal on every leaf thereof, and transmitted by him to the Clerks of Entries with the duplicate. The duplicate Order shall be retained and filed by the Clerks of Entries as the record, and the original Order and further copy of the Schedules shall be examined and stamped by them and marked with a reference thereon to the duplicate or record so filed. The original Order and further copy of the Schedules shall be returned to the Registrar, who shall deliver the original Order to the solicitor having the carriage of the Order, and shall send the further copy of the Schedules to the Paymaster.

A copy of a Lodgment Schedule signed by a Chief Clerk (under Rule 5 of these Rules) shall be sent to the Paymaster by the Chief Clerk.

25. *Paymaster to act on copy of Schedules.*] The copy of the Schedules to an order sent to the Paymaster pursuant to the last preceding Rule shall be the Paymaster's authority for giving effect to the several operations directed therein. No part of the Order other than the Schedules thereto shall be sent to the Paymaster.

26. *Additional copies of printed Orders.*] Additional printed copies of Orders or Schedules may be made according to the requirements of the parties or their solicitors, and when such Orders have been passed and entered, such additional copies shall be transmitted to the Central Office, and upon being duly completed and signed or certified by the proper officer, may be issued as office or certified copies.

27. *Amendment of accidental errors in printed Orders.*] Clerical mistakes or errors, or accidental omissions in printed Orders, may be amended in writing; and every such amendment shall be stamped by the Clerks of Entries or other proper officer, with the official seal, as evidence that the duplicate or record has been also amended: Provided that no amendment shall be made in any Order to provide for a new state of circumstances arising after the date of the Order; nor shall any Order be amended for the purpose of extending the time thereby limited for making any lodgment of funds in Court.

When any such amendment is made in a Schedule to an Order, the copy of such Schedule to be sent to the Pay Office under Rule 24 (if not already so sent) shall be amended and stamped in the manner above provided. If such copy has prior to the amendment been sent to the Pay Office, a notification of the amendment, signed by a Registrar, shall be delivered to the solicitor having the carriage of the Order, who shall leave such notification at the Pay Office, and produce therewith the amended original Order; and the Paymaster shall note such amendment on his copy of the Schedule and act in accordance therewith.

### III. FORM OF ORDERS FOR THE PAYMENT OF MONEY IN THE QUEEN'S BENCH AND PROBATE, DIVORCE, AND ADMIRALTY DIVISIONS.

28. *Form of Orders in Queen's Bench and Probate, Divorce, and Admiralty Divisions.*] In the Queen's Bench and Probate, Divorce, and Admiralty Divisions an Order for the payment of money to be acted upon by the Paymaster shall be in the Form No. 7 in the Appendix to these Rules, or as nearly as may be, and shall be signed by a Master or a Registrar, or by an Official Referee, or by a Clerk of Assize, or Associate, as the case may be.

### IV. LODGMENT OF FUNDS IN COURT.

29. *All funds lodged in Court to be placed to the account of the Paymaster.*] All funds to be paid into or deposited in Court shall be paid or deposited at the Bank of England (Law Courts Branch), or in the case of funds to be lodged in Court in the District Registries of the High Court in Liverpool or Manchester, at the branch banks of the Bank of England in Liverpool or Manchester, and placed in the books of the Bank to the account of the Paymaster General for the time being for and on behalf of the Supreme Court of Judicature; and the Bank shall cause a receipt to be given to the person making the payment or deposit.

All securities to be transferred into Court shall be transferred to the said account in the books of the Bank or other company in whose books such securities are registered.

Any effects brought to the Bank to be so deposited in Court shall be deposited in locked boxes, or in such other secure manner as shall satisfy the Bank; and before taking custody of a box the Agent, or other officer acting on behalf of the Bank, may at his discretion require an inspection of its contents in presence of the person depositing it.

Cheques for lodgment of money are to be made payable to the account of the Paymaster.

30. *Manner of lodgment of funds in Chancery Division; and particulars to be stated in request.*] In the Chancery Division a direction for a lodgment directed by an Order, or in a Lodgment Schedule signed by a Chief Clerk (in the case of purchase moneys or receivers' balances), shall be issued by the Paymaster upon receipt of a copy of the Lodgment Schedule; and a direction for a lodgment under the Trustee Act, 1893, shall be issued by him upon receipt of an office copy of the Schedule mentioned in Rule 41, or upon receipt of the request and certificate of the Commissioners of Inland Revenue mentioned in that Rule.

The Paymaster, on a request to that effect signed by or on behalf of a person directed by an Order to make a lodgment, may issue a separate direction for lodgment of a part of the sum so directed to be lodged: Pro-

vided that the Paymaster shall not further deal, under such Order or under these Rules, with the amount so lodged until the full lodgment directed by the Order has been made; and provided that such lodgment of part of a sum shall not affect or prejudice any liability, process, or other consequences which such person may have become subject to by reason of his default in not lodging the whole sum.

Directions for lodgments in the branch banks of the Bank of England in Liverpool or Manchester may be issued by the District Registrars of the Court in Liverpool and Manchester.

A lodgment of funds in Court not directed by an Order may be made upon a direction to the Bank or other Company, to be issued by the Paymaster on a request signed by or on behalf of the person desiring to make such lodgment: Provided that no such lodgment shall be placed in the Pay Office books to a separate account in a cause or matter (except to a security for costs account) unless an Order has directed such separate account to be opened.

The request for a direction under this Rule shall state the name of the person by or on whose behalf the funds are to be lodged, the ledger credit in the Pay Office books to which the funds are to be placed, and the date of the authority or certificate (if any) in pursuance of which the funds are to be lodged.

In cases of funds to be lodged in pursuance of the Lands Clauses Consolidation Act, 1845, or of the Copyhold Acts, the further particulars required under Rules 39 and 40 shall be stated in the request. And when (otherwise than as herein-before provided) funds are lodged in Court in pursuance of an Act of Parliament, under which some specific authority is necessary for such lodgment, the request for a direction for lodgment shall contain a reference to such Act and authority, and the requisite authority shall be left at the Pay Office.

Except in the cases next mentioned, the requests under this Rule shall be in the Forms No. 8 (for money) and No. 9 (for securities), in the Appendix to these Rules.

*Lodgments under Orders XXII. and XXXI. of R. S. C. 1883.*] When money is to be lodged under the provisions of Order XXII. of the Rules of the Supreme Court, 1883 (in any action brought to recover a debt or damages) or under the provisions of Rule 26 of Order XXXI. of the said Rules, the request shall be in the Form No. 10 in the Appendix to these Rules, and shall contain a statement of the circumstances under which the money is to be lodged, in such of the following terms as may be applicable to the case, viz.:—

- (A.) When the money is to be lodged subject to the provisions of Rule 5 of Order XXII., a statement in the following terms:—"Paid in on behalf of defendant in satisfaction of claim of above-named [name of party]" (or "with defence setting up tender").
- (B.) When the money is to be lodged subject to the provisions of Rule 6 of Order XXII., a statement in the following terms:—"Paid in on behalf of defendant against claim of above-named [name of party], with defence denying liability."
- (C.) When the money is to be lodged under the provisions of Rule 26 of Order XXXI., a statement in the following terms:—"Paid in to security for costs account on behalf of [name of party]."

31. *Conditional lodgment of money at the Bank in urgent cases.*] When it is desired to bring money into Court in the Chancery Division, whether under an Order or otherwise, without waiting the time necessary to obtain a direction for the Bank to receive such money, it may be lodged at the Bank to the credit of a Supreme Court Suspense Account (subject to being dealt with as herein-after mentioned, and not otherwise), upon an application signed by the person desiring to lodge the same, or his solicitor, and addressed to the Bank, specifying the amount, and the title of the ledger credit to which it is desired to be lodged, and upon such lodgment being made one of the cashiers of the Bank shall give a certificate that the amount has been lodged to the credit of the said Suspense Account; and in every case the person making such lodgment, or his solicitor, shall forthwith request the direction of the Paymaster of the Bank to receive the money in the manner provided by the last preceding Rule, and shall leave such direction at the Bank for the purpose of having the money so previously lodged transferred to the Pay Office Account, and placed in the books of the Pay Office to the ledger credit mentioned in such direction.

32. *Manner of lodgment of funds in the Queen's Bench Division.*] In the Queen's Bench Division a lodgment of money to the account of the Paymaster shall be made on presentation at the Bank (Law Courts Branch) of a request signed by or on behalf of the person desiring to make such lodgment. Such request for lodgment shall be in the Form No. 11 in the Appendix to these Rules, or as nearly as may be, and shall specify the title of the cause or matter to the credit of which the lodgment is to be placed, and shall also contain a statement of the circumstances under which the money is lodged in such of the following terms as may be applicable to the case, viz.:—

- (A.) When the money is to be lodged subject to Rule 5 of Order XXII. of the Rules of the Supreme Court, 1883, a statement in the following terms:—"Paid in on behalf of defendant in satisfaction of claim of above-named" [name of party] (or "with defence setting up tender").
- (B.) When the money is to be lodged subject to Rule 6 of Order XXII. of the Rules of the Supreme Court, 1883, a statement in the following terms:—"Paid in on behalf of defendant against claim of above-named" [name of party] "with defence denying liability."
- (C.) When the money is to be lodged under Rule 26 of Order XXXI. of the Rules of the Supreme Court, 1883, a statement in the following terms:—"Paid in to security for costs account on behalf of [name of party]."



(D.) When the money is to be lodged in pursuance of an Order or otherwise than as above specified, a statement of the nature and date of the authority under which the lodgment is made, as for instance:—"Paid in under Order dated the day of 18 : " or "Paid in on notice of appeal [in Bankruptcy] dated the day of 18 : "

If the lodgment is made upon a notice or pleading, such notice or pleading must be produced at the Bank, and the receipt for the lodgment shall be given thereon; and if the lodgment is made in pursuance of an Order, such Order, or an office copy thereof, must be produced at the Bank by the person making the lodgment.

A lodgment of funds other than money shall be made upon a direction to be issued by the Paymaster upon receipt of a copy of the Order directing such lodgment.

33. *Lodgments under Orders XXII. and XXXI. to be distinguished in Pay Office books.* In every case of a lodgment in the Chancery and Queen's Bench Divisions under the provisions of the said Orders XXII. and XXXI., as provided in the preceding Rules 30 and 32, the Paymaster shall cause an entry to be made in his books, indicating the circumstances under which the money is stated to be lodged.

34. *Manner of lodgment of funds in Probate, Divorce, and Admiralty Division; such lodgments to be notified to Registrar.* In the Probate, Divorce, and Admiralty Division a lodgment of funds to the account of the Paymaster shall be made upon presentation at the Bank (Law Courts Branch) of an authority signed by or on behalf of a Registrar. Such authority shall be issued upon a request signed by or on behalf of the person desiring to make such lodgment. The request shall specify the title of the cause or matter (which in Admiralty actions shall include the name of the ship), and any particulars of the lodgment which may be necessary, and shall be in the Form No. 12 in the Appendix to these Rules.

When the receipt of funds authorized to be lodged as above has been certified to the Paymaster by the Bank, the Paymaster shall cause a notification of the lodgment to be sent to the Registrar by whom or on whose behalf such lodgment was authorized.

35. *Requests and directions may be sent by post.* A request or authority for the issue by the Paymaster of a direction for the lodgment of funds in Court may be sent to the Paymaster by post, and, if so desired by the person sending the same, the Paymaster shall send such direction by post to the address specified by such person.

36. *Persons may bring funds into Court in Chancery Division though time limited by Order has expired.* A person directed by an Order in the Chancery Division to make a lodgment in Court shall be at liberty to make the same without further Order, notwithstanding the Order may not have been served, or the time thereby limited for making such lodgment may have expired; and if any further sum of money has by reason of such default become payable by such person for interest, or in respect of dividends, he shall be at liberty to lodge in Court such further sum upon a request as hereinbefore provided: Provided that any such subsequent lodgment shall not affect or prejudice any liability, process, or other consequences which such person may have become subject to by reason of his default in making the same within the time so limited.

37. *Upon receipt or transfer of funds, direction to be returned to Paymaster.* When funds have been received by the Bank and when securities have been transferred in the books of the Bank or any other Company to the Pay Office Account in accordance with a direction, the Bank or other Company shall forthwith send such direction to the Paymaster, with a certificate thereon that the funds specified have been received or transferred as therein authorized, and (in the case of such other Company) shall therewith send the stock or share certificate (if any) of the securities so transferred.

38. *Certificate of lodgment in Chancery Division to be filed.* In the Chancery Division, when any direction or other authority for the lodgment of funds in Court is returned to the Pay Office, with a certificate thereon that the funds therein mentioned have been lodged, the Paymaster shall file at the Central Office a certificate of such lodgment, and shall therein state the ledger credit to which such funds have been placed in the books at the Pay Office; and an office copy of such certificate of the Paymaster shall be received as evidence of the lodgment.

Certificates or notifications of lodgments at the branch banks of the Bank of England in Liverpool and Manchester (in Chancery and Admiralty causes and matters) shall be transmitted by the Paymaster to the respective District Registrars, and shall be filed in the District Registries (instead of in the Central Office).

39. *When money is lodged under Act 8 Vict. c. 18, s. 69, disability to be stated.* Money lodged in Court in the Chancery Division pursuant to the 69th section of the Lands Clauses Consolidation Act, 1845, in respect of lands in England or Wales, shall be placed in the books at the Pay Office to the credit of Ex parte the promoters of the undertaking, in the matter of the special Act (citing it), and some words shall be added in each case briefly expressive of the nature of the disability to sell and convey, by reason of which the money shall be so paid in, which particulars shall be stated in the request for the direction for the lodgment.

40. *Money lodged under the Copyhold Acts to be specially described.* Money lodged in Court in the Chancery Division pursuant to the Copyhold Acts shall be placed in the books at the Pay Office to the credit of Ex parte the Board of Agriculture, and of the particular manor in respect of which the money shall be so paid in; and in the request for a direction for the lodgment the name and locality of such particular manor shall be stated.

41. *Lodgments under the Trustee Act, 1893.* When a legal personal representative desires to lodge funds in Court, under the Trustee Act, 1893, without an affidavit, he shall leave with the Paymaster a request

signed by him or his solicitor, with a certificate of the Commissioners of Inland Revenue; such request and certificate to be in the Form No. 16 in the Appendix to these Rules, with such variations as may be necessary, or, as regards such certificate, in such other form as shall from time to time be adopted by the said Commissioners with the consent of the Lords Commissioners of Her Majesty's Treasury. The money or securities so lodged shall be placed to the credit mentioned in such request.

When a trustee or other person desires to lodge funds in Court under the Trustee Act, 1893, upon an affidavit, he shall annex to such affidavit a schedule in the same printed form as the Lodgment Schedule to an order, setting forth:—

- (a.) His own name and address;
- (b.) The amount and description of the funds proposed to be lodged in Court;
- (c.) The ledger credit in the matter of the particular trust to which the funds are to be placed;
- (d.) A statement whether legacy or succession duty (if chargeable) or any part thereof has or has not been paid;
- (e.) A statement whether the money or the dividends on the securities so to be lodged in Court, and all accumulations of dividends thereon, are desired to be invested in any and what description of Government securities, or whether it is deemed unnecessary so to invest the same.

An office copy of such Schedule is to be left with the Paymaster.

42. *Credit to which proceeds of securities and dividends are to be placed.* Any principal money or dividends received by the Bank in respect of securities standing to the Pay Office Account shall be placed in the Books at the Pay Office, in the case of principal money to the credit to which the securities whereon such money arose were standing at the time of the receipt thereof, and in the case of dividends to the credit to which the securities whereon such dividends accrued were standing at the time of the closing of the transfer books of such securities previously to the dividends becoming due.

#### V. APPROPRIATION IN THE QUEEN'S BENCH DIVISION OF MONEY LODGED UNDER ORDER XIV.

43. *Appropriation of money lodged under Order XIV. of R. S. C. 1883.* In the Queen's Bench Division, when a defendant has lodged money in Court under Order XIV. of the Rules of the Supreme Court, 1883, as a condition of liberty to defend, and desires to appropriate the whole or any part of such money to the whole or any specified portion of the plaintiff's claim pursuant to rule 11 of Order XXII. of the said Rules, he or his solicitor shall leave at the Pay Office a notice of such appropriation in the Form No. 13 in the Appendix to these Rules, specifying the title of the cause or matter to the credit of which the money is standing, the date of the Order under which the money was lodged in Court, and the amount to be appropriated; and whether so appropriated, (A) in satisfaction of a claim, or (B) against a claim, with a defence denying liability; and thereupon, for the purposes of payment out of Court, the money mentioned in the notice shall be subject to the next following Rule. The person leaving such notice must produce therewith the original receipt of the Bank for the amount lodged.

#### VI. PAYMENT, DELIVERY, AND TRANSFER OF FUNDS OUT OF COURT, AND OTHER DEALINGS WITH FUNDS.

44. *Payment out of Court of money lodged under Orders XXII. and XXXI. of R. S. C. 1883.* In the Chancery and Queen's Bench Divisions, when money has been lodged under Orders XXII. and XXXI. of the Rules of the Supreme Court, 1883 (as described in Rules 30 and 32 of these Rules), and when and so far as money lodged under Order XIV. of the said Rules of the Supreme Court has been appropriated in the manner provided in the last preceding Rule, payment of the money shall be made to the person in satisfaction of whose claim it has been lodged, or to the person otherwise entitled thereto, or, on the written authority of either such person respectively, to his solicitor, as under:—unless an Order restraining such payment has been lodged at the Pay Office prior to the issue of the Paymaster's direction for payment.

(A.) When the money has been lodged or appropriated in satisfaction of a claim (or with defence setting up tender), under Rules 30 (A.) and 32 (A.) of these Rules, or the last preceding Rule, a direction for payment shall be issued by the Paymaster upon a request or authority in the Form No. 14 (A.) in the Appendix to these Rules, or as nearly as may be.

(B.) When the money has been lodged or appropriated against a claim, with a defence denying liability, under Rules 30 (B.) and 32 (B.) of these Rules, or the last preceding Rule, a direction for payment shall be issued by the Paymaster upon receipt of a notification that the plaintiff accepts the sum lodged in satisfaction, and that due notice has been given of such acceptance, and upon a request or authority for payment of the same; such notification and request or authority to be in the Form No. 14 (B.) in the Appendix to these Rules, or as nearly as may be.

(C.) When the money has been lodged to a Security for Costs Account under Rules 30 (C.) and 32 (C.) of these Rules, a direction for payment shall be issued by the Paymaster upon receipt of a certificate of a Taxing officer, Master, or Chief Clerk (as the case may be) as to the person who is entitled to have paid out to him the money so lodged; such certificate to be printed, or partly printed, and as nearly as may be in the Form No. 14 (C.) appended to these Rules.

When a request is made for payment of money lodged in the Chancery and Queen's Bench Divisions on a notice or pleading, the original receipted notice or pleading must, whenever so required, be produced at the Pay Office.

In the Probate, Divorce, and Admiralty Division when money has been lodged to a Security for Costs Account, under the provisions of Rule 26 of Order XXXI. of the Rules of the Supreme Court, 1883, a direction for payment shall be issued by the Paymaster upon receipt of a certificate or other authority of a Registrar as to the person entitled to payment of the money so lodged.

Except as in this Rule is provided, the money so lodged or appropriated as mentioned herein, shall only be paid out in pursuance of an Order.

45. *In other cases funds to be dealt with only in pursuance of an Order.* Except as provided in the last preceding Rule, and subject to the provisions contained in Rules 55, 56, 57, 70, 73, 74, and 109, funds in Court shall not be paid, delivered, or transferred out of Court, nor invested, sold, or carried over, unless in pursuance of an Order, or in the case of an investment of money or application of dividends unless in pursuance of an authority contained in a certificate of a Master in Lunacy.

46. *A copy of every Order dealing with funds in the Q. B. and P. D. and A. Divisions to be left at the Pay Office.* A duly authenticated copy of every Order in the Queen's Bench and Probate, Divorce, and Admiralty Divisions which directs funds to be dealt with, shall be left at the Pay Office, by or on behalf of the person entitled to payment or interested in any other dealings with such funds directed or authorized by the Order, and shall be the Paymaster's authority for the issue of directions giving effect to such Orders.

47. *Paymaster to prepare directions giving effect to Orders upon receipt of the necessary authority and information.* The directions of the Paymaster for the payment of money under these Rules, and for the delivery of securities out of Court in pursuance of an Order shall be prepared by the Paymaster forthwith, or from time to time, upon receipt of a copy of the Order and any further necessary authority or information; and except as provided in the next following Rule such directions shall be delivered upon the personal application of the persons entitled thereto.

Investments of money, transfers of securities out of Court, and carrying over of funds, in pursuance of an Order, shall be made by the Paymaster upon receipt of the necessary authority and information.

Sales of securities in pursuance of an Order of which a copy has been received in the Pay Office, shall be made by the Paymaster upon application by or on behalf of the persons interested therein, and such application may be sent by post.

48. *Payments may be made by post.* Subject to the conditions as to limitation of amount and otherwise in this Rule mentioned, and to any variation of such conditions which the Treasury may from time to time direct, persons entitled to payment of money may receive from the Paymaster, by post, a direction or other document by which payment may be obtained:—

(a.) When money, not exceeding a sum of £1,000 (other than a periodical payment hereunder in this Rule mentioned), is payable to a person having an account at a bank in the United Kingdom, whose name and address are stated in the Order or other authority under which the money is payable, or in a certificate of a Chief Clerk, or of a Taxing officer, or of a Master in Lunacy, to be acted upon by the Paymaster, or whose address, in the case of a payment under an Order in the Chancery Division, is certified to the Paymaster by a solicitor having carriage of the order which authorizes the payment, the Paymaster shall remit the same by post to such person to the address so stated, upon receipt of a request to that effect in the prescribed form, in which is specified the name of the bank at which the money is to be placed to the account of such person. The Paymaster's direction for payment will be payable to the order of such person; it will be specially crossed to his account at the named bank and will not be negotiable.

(b.) When money, not exceeding a sum of £500 (other than a periodical payment hereunder in this Rule mentioned), is payable to a person residing within the United Kingdom, who has not an account at a bank, or whose address is not ascertained by the Paymaster in the manner above prescribed, the Paymaster shall remit the same by post to such person upon receipt of a request to that effect in the prescribed form, signed by such person and attested by a justice of the peace, or a commissioner to administer oaths, or a clerk in holy orders, or a notary public. The Paymaster's direction for payment will be sent to the address stated in the request, and will be crossed so as to be payable only through a banker.

(c.) When money, not exceeding a sum of £10 (other than a periodical payment hereunder in this Rule mentioned), is payable to a person residing within the United Kingdom, whose name and address are stated in an Order under which the money is payable, or in the certificate of a Chief Clerk, or of a Taxing officer, or of a Master in Lunacy, to be acted upon by the Paymaster, or whose address, in the case of a payment under an Order in the Chancery Division, is certified to the Paymaster by the solicitor having carriage of the Order, the Paymaster upon the written request of such person (without attestation) may remit the amount by post to such person at the address so ascertained. The direction for payment will be crossed so as to be payable only through a banker.

(d.) Any person residing within the United Kingdom, entitled under an Order to any dividend, annuity, or other periodical payment, may send to the Paymaster a request, in the prescribed form, for the remittance of the same by post from time to time as it accrues due, such request to be signed by such person and attested in the manner required in the preceding part of this Rule (b), and the Paymaster shall thenceforward, as such periodical payment falls due (and upon receipt of evidence of life or of the fulfilment of any conditions of payment as referred to in Rule 95), remit the same by

post to the address stated in the request. The Paymaster's direction will be crossed so as to be payable only through a banker.

(e.) Except in the cases of periodical payments of annuities, or of dividends or interest of funds in Court, no sum of less than one shilling shall be paid by the Paymaster.

Provided that the Paymaster may refuse to make a remittance under this Rule in any case in which he sees reason for so doing, and provided also that the transmission by post upon a request of any crossed direction or other document for obtaining payment shall be at the sole risk of the person at whose request it is sent.

Requests and solicitors' certificates of addresses under this Rule and notifications of changes of addresses of persons entitled to periodical payments shall be in such form as may from time to time be prescribed by or with the approval of the Treasury.

49. *Paymaster's directions to be sufficient authority to the Bank or other Company.* The directions of the Paymaster issued under these Rules (signed and countersigned by such officers as may be prescribed or approved by the Treasury, under Rule 107) shall be sufficient authority to the Bank for the payment of the money specified in any such directions, and shall be necessary and sufficient evidence of an Order of the Court to authorize the Bank or other Company to transfer on sale or otherwise, or to deliver, any securities or boxes or other effects standing to the Pay Office Account which may be specified in any such directions.

50. *Discharge to Paymaster.* A direction or other document by which payment of money is effected, when indorsed or signed by the payee or his lawful attorney, shall be a good discharge to the Paymaster for the amount therein expressed.

51. *Authorities for payments to others than named persons to be witnessed.* When money is by an order in the Queen's Bench Division directed to be paid to a person therein named, or, on his authority, to a solicitor or other person, the signature to the authority must be attested by a witness, whose residence and description must be added to his attestation.

52. *Payments to official persons to be made by transfer.* When money in Court or any sum payable thereout is by an Order directed to be paid to any public officer or department or to the official liquidator of any Company, or any other official persons for whom an account is kept at the Bank, payment thereof shall, on a requisition to that effect, be made by a direction to the Bank to transfer the amount of such payment to the account at the Bank of such public officer or official person accordingly.

When any duty is directed to be paid out of funds in Court, such duty shall, without any words in the Order to that effect, be assessed, and, on a requisition made by or on behalf of the Commissioners of Inland Revenue, be transferred to the proper account at the Bank.

When a person to whom money is payable under an Order becomes bankrupt, the Paymaster, upon the requisition of an Official Receiver, or Trustee, or other duly authorized person, shall transfer the amount so payable to the Bankruptcy Estates Account at the Bank of England.

53. *Payments for securities purchased; and transfers of securities sold.* When money in Court is invested by purchase, the payment for such investment, which (unless otherwise ordered) shall include brokerage, shall be made conditionally upon the transfer or deposit to the Pay Office Account of the securities purchased. And when securities in Court are sold, the transfer or delivery of such securities shall be conditional upon the payment to the Pay Office Account of the proceeds of such sale, after deduction (unless otherwise ordered) of brokerage.

Provided that the Bank shall not be answerable for any default of the Broker of the Supreme Court in respect of such transfer to the Pay Office Account of securities purchased, or of such payment to the Pay Office Account of the proceeds of securities sold.

54. *Accounts to which investments, sales, &c. are to be credited.* Upon an investment of money in Court or the sale of securities in Court, the securities purchased by such investment or the money realized by such sale, respectively, shall in every case be placed to the credit to which the money invested or the securities sold previously stood, unless in the case of an investment otherwise specially ordered.

55. *Application of dividends accruing on securities transferred.* When securities in Court are directed to be transferred, delivered out, or carried over, dividends accruing thereon subsequently to the date of the Order directing the transfer, delivery, or carrying over (when the amount of the securities to be transferred, delivered, or carried over is specified in such Order, or if not so specified then subsequently to the time when the amount of such securities shall be ascertained) shall be paid to the persons to whom or carried over to the credit to which the securities are to be transferred, delivered, or carried over unless such Order otherwise directs. When securities in Court are directed to be realized, and the whole of the proceeds paid out or carried over in one sum, or in aliquot parts (except when the realization is to raise a specific sum of money), any dividends accruing on such securities subsequent to the date of the Order directing the realization (if the amount of such securities is specified in the Order, or if not so specified, then subsequently to the time when such amount shall be ascertained) shall be added to such proceeds, and applied in like manner therewith, unless such Order otherwise directs.

56. *When such dividends have been invested.* When such dividends as in the last preceding Rule mentioned have pursuant to a general or other previous Order been invested, the securities purchased with such dividends shall, unless otherwise directed, be transferred or delivered, and any dividends accrued in respect thereof be paid, to the persons to whom or carried over to the credit to which such first-mentioned dividends would if uninvested have been paid or carried over.

57. *When dividends otherwise applicable have been invested.* In every case (other than that provided for by the last preceding Rule), when by an



Order money or dividends are directed to be dealt with so that the same ought not to be invested, and subsequently to the date of such Order such money or dividends or any part thereof shall have been invested, the securities purchased with such money or dividends shall, unless otherwise directed, be sold, and the proceeds of such sale and any dividends accrued in respect of such securities shall be applied in the same manner as the money or dividends so invested would have been applied under such Order, if they had not been so invested.

58. *Dividends on residue.*] When under any Order dividends on securities in Court are directed to be dealt with, and a subsequent Order is made dealing with part of such securities, the dividends on the residue shall, unless such subsequent Order shall otherwise direct, continue to be dealt with in the same manner as the dividends on such securities were by the prior order directed to be dealt with.

59. *Application of money or dividends placed on deposit after date of Order dealing therewith.*] When subsequently to the date of an Order dealing with money in Court such money shall have been placed on deposit, as herein-after provided, or when dividends accruing subsequently to the date of an Order under which such dividends are applicable shall have been placed on deposit, the same when withdrawn from deposit, and any interest credited in respect thereof, shall, unless the Order otherwise directs, be applied in the same manner as such money or dividends would have been applied had the same not been so placed on deposit.

60. *Application of interest on money placed on deposit after date of Order directing its investment.*] When an Order directs money in Court to be invested, and subsequently to the date of such Order the money shall have been placed on deposit, interest accruing in respect of such money shall be applied in the same manner as the dividends arising from such investment are directed to be applied.

61. *Funds ordered to be paid or transferred to women who afterwards marry.*] When funds in Court are by an Order directed to be paid, transferred, or delivered to a woman in her own right who is not married at the date of the Order, or who, being married at that date, shall become a widow, and such woman shall marry before payment, transfer, or delivery of such funds, upon an affidavit of such woman and her husband that no settlement or agreement for a settlement whatsoever has been made or entered into, before, upon, or since their marriage, or in case any such settlement or agreement for a settlement has been made or entered into, then upon an affidavit of such woman and her husband identifying such settlement or agreement for a settlement, and stating that no other settlement or agreement for a settlement has been made or entered into as aforesaid, and an affidavit of the solicitor of such woman and her husband that such solicitor has carefully perused such settlement or agreement for a settlement, and that, according to the best of his judgment, such funds are not, nor is any part thereof, subject to the trusts of such settlement or agreement for a settlement, or in any manner comprised therein or affected thereby, such funds shall be paid, transferred, or delivered to such woman, without the intervention or concurrence of her husband in the same manner as if she had remained unmarried. When payments not exceeding £50 per annum are by an Order directed to be made to a mother as guardian of her infant children, and such mother marries after the date of the said Order, such payments may be made to her, notwithstanding her marriage, on her separate receipt.

62. *Payments, &c., to representatives of deceased persons.*] When funds in Court are by an order directed to be paid, transferred, or delivered to any person named or described in an Order, or in a certificate of a Chief Clerk, or of a Taxing officer, or of a Master in Lunacy (except to a person therein expressed to be entitled to such funds as real estate, or to be entitled thereto as a trustee, executor, or administrator, or otherwise than in his own right, or for his own use), such funds, or any portion thereof for the time being remaining unpaid or untransferred or undelivered, may, unless the Order otherwise directs, on proof of the death of such person, whether on or after, or, in the case of payment directed to be made to creditors as such, before the date of such Order, be paid or transferred or delivered to the legal personal representatives of such deceased person, or to the survivors or survivor of them.

If no administration has been taken out to any such deceased person who has died intestate and whose assets do not exceed the value of £100, including the amount of the funds directed to be so paid, transferred, or delivered to him, such funds may be paid, transferred, or delivered to the person who, being widower, widow, child, father, mother, brother, or sister of the deceased, would be entitled to take out administration to the estate of the deceased, upon a declaration by such person in the Form No. 15 in the Appendix to these Rules.

63. *Payments, &c., to partners.*] When money in Court is by an Order directed to be paid to any persons described in the Order, or in a certificate of a Chief Clerk, or of a Taxing officer, or of a Master in Lunacy, as co-partners, such money may be paid to any one or more of such co-partners, or to the survivor of them.

64. *Payments, &c., to surviving representatives.*] When funds in Court are by an Order directed to be paid, transferred, or delivered to any persons as legal personal representatives, such funds, or any portion thereof for the time being remaining unpaid, untransferred, or undelivered, may, upon proof of the death of any of such representatives, whether on or after the date of the Order directing such payment, transfer, or delivery, be paid, transferred, or delivered to the survivors or survivor of them.

65. *Within what time probate or letters of administration must have been granted.*] No funds shall, under Rules 62 and 64, be paid, transferred, or delivered out of Court to the legal personal representatives of any person under any probate or letters of administration purporting to be granted at any time subsequent to the expiration of six years from the date of the Order directing such payment, transfer, or delivery, or in case such funds

consist of interest or dividends from the date of the last receipt of such interest or dividends under such Order.

66. *Payment of legacy or succession duty.*] The Paymaster, before acting upon an Order for the payment, transfer, or delivery of funds in respect of which legacy or succession duty is (under Rule 20) stated to be payable, shall require the production of the official receipt for such duty, or a certificate from the proper officer of the payment thereof, or that no such duty is payable; and the Paymaster, on receiving notice from the proper officer in any case that such duty is payable, shall cause a memorandum to that effect to be made in his books.

67. *Carrying over fees on proceedings and taxation, and unpaid sums of less than one shilling.*] When costs are by an Order directed to be paid out of funds in Court, the Taxing officer shall certify the names and addresses of the persons respectively to whom such costs are payable, and the amount of any fees which have not been paid but are payable, and are proper to be paid out of such funds, in respect of any proceedings in the cause or matter, whether the amount shall or shall not have been previously ascertained, and in respect of the taxation of such costs. The Paymaster shall carry over the amount so certified to be payable from the account to which such funds are placed to an account in the Pay Office books for Fees on proceedings and taxation; and the amount so carried over shall from time to time, as the Treasury may direct, be paid to the account of Her Majesty's Exchequer.

Sums of less than one shilling retained by the Paymaster under Rule 48 (e) shall be placed to a special account in the Pay Office books.

68. *Deduction of income tax on payments of annuities or maintenance.*] In acting on Orders directing any annuities or maintenance to be paid out of dividends to accrue on securities in Court (other than securities specifically carried over to provide for such annuities or maintenance), the Paymaster shall draw only for so much of the sums directed by such Orders respectively to be paid as shall remain after making a deduction therefrom for income tax at the rate payable when such annuities or other payments became due, unless such sums shall be directed to be paid without making any such deduction.

## VII. INVESTMENTS.

69. *Investment of accruing dividends under an Order.*] When an Order directs the investment and accumulation of dividends accruing on securities in Court, or to be transferred into Court, or directed to be purchased with money in Court, or to be lodged in Court, the Paymaster upon receipt of the copy of such Order shall, without any request, from time to time (until he shall receive a request or copy of an Order to the contrary) invest such dividends, if amounting to or exceeding £40 half-yearly, together with all accumulations of dividends thereon, as soon as conveniently may be after they shall accrue due and have been received, in the particular description of securities named in the Order directing such investment and accumulation.

70. *Purchase of Exchequer bills or bonds.*] When money in Court is invested in Exchequer bills or Exchequer bonds, and when Exchequer bills or Exchequer bonds are, in pursuance of an Order, lodged in Court, any principal money or interest which may thereafter be received and paid into the Bank in respect of such bills or bonds, or in respect of any such bills or bonds for which the same may be exchanged, shall from time to time, as the same shall be so received and paid into the Bank, be also invested by the Paymaster, unless such Order otherwise directs, or until he receives a written request or notice of a further Order to the contrary, in Exchequer bills or Exchequer bonds which shall be placed to the same credit.

71. *Bank to renew Exchequer bills, and to receive principal and interest of securities when paid off.*] When and so often as any Exchequer bills or other securities deposited at the Bank to the credit of the Pay Office Account shall be in course of payment, the Bank shall, without any direction from the Paymaster, cause all such bills or other securities so in course of payment to be delivered to one of the cashiers of the Bank, who is to receive the principal money or interest due thereon, or in the case of Exchequer bills to exchange the same for new bills, if new bills are issued, or otherwise to receive the principal money and interest due on such of the said bills so in course of payment as cannot be exchanged, and pay such interest or principal and interest (as the case may be) into and deposit all such new bills in the Bank to the Pay Office Account: and the Bank shall forthwith after every such exchange or receipt of principal or interest certify to the Paymaster, without any direction from him for that purpose, the numbers, dates, and amounts of the Exchequer bills or other securities so exchanged or paid off, and also the numbers, dates, and amounts of the new bills taken in exchange, and the amount of the interest, or principal money and interest (as the case may be), received on each bill or set of bills or other securities; and upon receiving such certificate the Paymaster shall place such new bills and such principal money and interest to the credit in the books at the Pay Office to which the bills or other securities so exchanged or paid off were placed.

72. *Limit of amount to be invested.*] A sum of money in Court less than £40 shall not be invested in securities, except in the cases provided for by the Rule next following, and unless an Order directs such investment notwithstanding the smallness of the amount; but such sum if not less than £20 shall be placed on deposit until, with the interest accrued thereon, it shall amount to £40, and shall then be invested as directed. This Rule shall extend to the investment of dividends accruing on securities in Court which are directed to be invested.

73. *Investment of money lodged under the Trustee Act, 1893.*] A sum of money lodged in Court without an affidavit, as provided in Rule 41, if or so soon as such money and the interest, if any, to be credited in respect thereof shall amount to or exceed £40, and the dividends accruing on any securities so lodged, if and when they shall amount to or exceed £20, shall

be invested without any order or request in New Consols, and the dividends accruing on such New Consols and all accumulations thereof shall, if or so soon as they amount to £20, be invested in New Consols.

When it is stated in the Schedule to the affidavit made pursuant to Rule 41 that it is desired that any money to be lodged in Court, and the accumulations thereof or any dividends to accrue on any securities to be so lodged, should be invested in any description of Government securities, such money, if or so soon as such money and the interest, if any, to be credited in respect thereof shall amount to or exceed £40, and the dividends accruing on such securities, if or so soon as they shall amount to or exceed £20, shall be invested accordingly, without any Order or further request for that purpose.

Dividends accruing on funds or on investments or accumulations of funds lodged in Court under the 32nd section of the Act 36 Geo. III. cap. 52, or under the Act 10 & 11 Vict. cap. 96, prior to the commencement of the Chancery Funds Rules, 1872, shall, when or so soon as they amount to or exceed £20, be invested without any request.

74. *Lodgments under 36 Geo. III. c. 52, s. 32, and 10 & 11 Vict. c. 96, prior to 1st Jan., 1894, to be dealt with as if lodged under Trustee Act, 1893.* Money or securities lodged in Court under the 32nd section of the Act, 36 Geo. III. cap. 52, or under the 10 & 11 Vict. cap. 96, prior to the 1st January, 1894, and securities purchased with such money, or the income thereof, shall, subject to any Order affecting the same made prior to the 1st January, 1894, be dealt with in the same manner as if such money or securities had been lodged in Court under the 42nd section of the Trustee Act, 1893.

75. *Investing stayed or discontinued on request.* In all cases, upon a request signed by a solicitor acting on behalf of any person claiming to be entitled to or interested in securities in Court, that the dividends or interest accruing on any specified securities may not be invested, being at any time left at the Pay Office, the Paymaster shall be at liberty to cease to invest any more dividends or interest accruing on such securities or to place the same on deposit until he has received a copy of a Schedule in that behalf.

#### VIII. MONEY ON DEPOSIT, AND INTEREST THEREON.

76. *Money to be placed on deposit.* Subject to the two Rules next following all money to be lodged in Court in the Chancery Division, including dividends received in respect of securities in Court and not otherwise directed to be dealt with, shall be placed on deposit without a request. But money arising by the sale, conversion, or payment off of securities in court in that Division shall only be placed on deposit upon a request to that effect.

77. *Money not to be placed on deposit in certain cases.* Money shall not be placed on deposit in the following cases:—

- (a.) In any cause or matter in the Queen's Bench or Probate, Divorce, and Admiralty Divisions;
- (b.) When lodged in the Chancery Division under the provisions of Order XXII. or of Rule 26 of Order XXXI. of the Rules of the Supreme Court, 1883;
- (c.) When lodged under the standing orders of either House of Parliament, pursuant to the Act 9 & 10 Vict. c. 20, or any Act amending the same, in respect of works or undertakings to be executed under the authority of Parliament, or when lodged under any Rule or Provisional Order made by the Board of Trade;
- (d.) If lodged prior to the commencement of the Court of Chancery Funds Act, 1872, pursuant to the Copyhold Acts, or to section 69 of the Lands Clauses Consolidation Act, 1845;
- (e.) When the amount is less than £20;
- (f.) When a Payment Schedule dealing with the money otherwise than by directing it to be placed on deposit or carried over has been left at the Pay Office;
- (g.) When a request that the money shall not be placed on deposit, signed by a solicitor acting on behalf of a person claiming to be entitled to or interested in the money, is left at the Pay Office: Provided that the person making such request may at any time withdraw the same, and request that the money may be placed on deposit.

78. *When money shall be withdrawn from deposit.* Money shall be withdrawn from deposit in the following cases:—

- (a.) When and to such an amount as the money is by an Order directed to be dealt with, otherwise than by carrying over;
- (b.) When the amount is reduced below £20;
- (c.) Upon a request signed by a solicitor acting on behalf of a person interested, and countersigned by a Registrar or Chief Clerk, containing a notification that the money is about to be dealt with by an Order.

79. *Time for placing money on deposit.* The placing on deposit of money lodged in Court shall not be deferred beyond the last day of the month in which it shall be lodged in Court, and in the case of money lodged in Court on the last day of a month, the placing on deposit shall not be deferred beyond the last day of the following month; and when a request to place money in Court on deposit shall be sent to or left at the Pay Office, the money shall be so placed on the day next following that on which such request shall be so left or received at the Pay Office.

80. *As to placing on deposit cash arising from conversion of Government securities.* When an Order directs Government securities to be sold and the whole of the money arising thereby to be placed on deposit, and when such securities are realized by exchange as hereinafter provided, such money shall be deemed to have been placed on deposit (without a request for that purpose) on the day on which such exchange shall be effected.

81. *No interest computed on a fraction of £1.* Interest upon money on deposit shall not be computed on a fraction of £1.

82. *For what periods interest is to be computed.* Interest upon money on deposit shall accrue by calendar months, and shall not be computed for any less period than one month. Such interest shall begin on the first day of the calendar month next succeeding that in which the money is placed on deposit, and shall cease from the last day of the calendar month next preceding the day of the withdrawal of the money from deposit.

83. *When interest is to be credited.* Interest which has accrued for or during the half years ending respectively the 31st of March and the 30th of September in every year on money then on deposit shall, on or before the 15th days of the months respectively following, be placed by the Paymaster to the credit to which such money shall be standing on every such half-yearly day. And when money on deposit is withdrawn from deposit, the interest thereon which has accrued and has not been credited shall be placed to the credit to which the money is then standing.

84. *Mode of calculating interest in certain cases on parts of money withdrawn.* When money on deposit consists of sums which have been placed on deposit at different times, and an Order is made dealing with the money, and part of such money has to be withdrawn from deposit for the purpose of executing such Order, the part or parts of the money dealt with by such Order last placed and remaining on deposit at the time of such withdrawal shall, for the purpose of computing interest, be treated as so withdrawn, unless the Order otherwise directs.

85. *Placing of interest on deposit.* Unless otherwise directed by an Order, interest credited on money on deposit shall, when or so soon as it amounts to or exceeds £20, be placed on deposit, and for the purpose of computing interest upon it shall be treated as having been placed on deposit on the last half-yearly day on which any such interest became due.

#### IX. EXCHANGE OR CONVERSION OF GOVERNMENT SECURITIES AND TRANSACTIONS WITH THE NATIONAL DEBT COMMISSIONERS.

86. *Exchanges of securities in lieu of actual purchases and sales.* When Government securities in Court are directed to be sold, such securities may be realized by exchange in the Pay Office books in the manner hereinafter provided. And when money in Court is required to be invested in Government securities, such investment may be made by exchange in like manner.

87. *Manner of recording such exchanges.* For the purpose of effecting any such exchange, an account of each description of Government securities shall be kept at the Pay Office, entitled "Exchange Accounts," and such accounts shall contain on the one side thereof the amount of securities received in exchange for money, and the amount of money received in exchange for securities, and on the other side thereof the amount of money and securities given in exchange for such securities and moneys respectively. The money value of the securities received or given in exchange under this rule shall be determined by the price of the day next following that on which the Paymaster is required or authorized to make the sale or investment; or if the money invested consist of dividends accrued on securities in Court, and previously to the accruing thereof required or authorized to be invested in Government securities, the price of the day next following that on which such dividends shall be placed by the Bank to the Pay Office Account, or if no price can be ascertained for such day then the price of the next following day for which it can be ascertained. The price herein mentioned shall be the Bank average price of the Government securities appearing in the account transmitted to the Comptroller General of the National Debt Office by the Cashiers of the Bank, a copy whereof shall be sent daily by the Bank to the Pay Office.

88. *Commission to be charged on exchanges and paid to the Exchequer.* Upon every such exchange a commission shall be charged of one-eighth per cent. on the amount of money realized or invested, in lieu of any brokerage provided for by the Order or usually charged upon the sale or purchase of such securities; but no such charge for commission shall in any case be less than sixpence; and unless the payment thereof is otherwise provided for by the Order, such commission shall be deducted from the proceeds of the realization or the amount to be invested respectively, or in case a specific amount of money is to be realized, the commission upon it shall also be realized by the exchange of an additional amount of the securities by which the realization is to be effected; and when the payment of brokerage is otherwise provided for, the Paymaster shall not be required to give effect to any such exchange until such commission has been paid into the Bank to the Pay Office Account. Such commission when so paid in or realised and deducted as aforesaid shall be placed to an account in the Pay Office books for Commission on exchanges; and the amount so placed shall from time to time, as the Treasury may direct, be transferred to the account of Her Majesty's Exchequer.

89. *Periodical adjustment of exchange account.* The Paymaster shall from time to time, but not less than once in every year, prepare and transmit to the National Debt Commissioners a statement of the result of the exchange operations under these Rules, shewing the total amounts of each description of Government securities purchased by exchange and realized by exchange, respectively; and the total amounts of the cash charged and credited, respectively, in the Pay Office books as the money value of the securities exchanged. And the difference so arising between the amount of any description of Government securities standing to the credit of the Pay Office Account at the Bank and the amount of such securities appearing by the books of the Pay Office to be in court, and also the difference between the money value nominally paid and nominally received for such securities, shall be forthwith adjusted as follows:—

- (a.) If such statement shews that the total amount of any description of Government securities purchased by exchange is in excess of the total amount of the same description of securities realized by exchange, the amount of such excess of securities purchased by exchange shall be transferred by the National Debt Commissioners from their account at the Bank on behalf of the Supreme Court to



the Pay Office Account at the Bank. And such transfer of securities shall be treated as a repayment by the said Commissioners, out of the money placed in their hands by the Paymaster on behalf of the Supreme Court, of the difference between the cash charged and credited respectively in the Pay Office books in respect of such exchanges, as shewn in the said statement.

- (b.) If such statement shews that the total amount of any description of Government securities purchased by exchange is less than the total amount of the same description of securities realized by exchange, the amount of the excess of securities realized by exchange shall be transferred by the Paymaster to the account at the Bank of the National Debt Commissioners on behalf of the Supreme Court. And the money value of the securities so transferred (being the difference between the cash charged and credited, respectively, in the Pay Office Books in respect of such exchanges, as shewn in the said statement), shall be placed by the National Debt Commissioners to the credit of the account kept by them of money placed in their hands by the Paymaster on behalf of the Supreme Court.

90. *Adjustment of dividends on Government securities in Court.*] The Paymaster shall from time to time prepare and transmit to the National Debt Commissioners a statement shewing the amount of the dividends, less income tax, which became payable in the period to which such statement relates, on the Government securities in Court (at the closing of the Bank books for such dividends) as shewn by the Pay Office books, and the amount of the dividends received in the same period on the Government securities standing to the credit of the Pay Office account at the Bank; and the difference appearing thereby shall be adjusted as follows:—

- (a) If the amount of dividends payable shall have exceeded the amount of dividends received, the amount of the difference shall be credited by the National Debt Commissioners to the account kept by them of money placed in their hands by the Paymaster on behalf of the Supreme Court.
- (b.) If the amount of dividends received shall have exceeded the amount of dividends payable, the amount of the difference shall be transferred by the Paymaster to the account at the Bank of the National Debt Commissioners on behalf of the Supreme Court.

91. *Surplus of money on the Pay Office Account to be transferred to the National Debt Commissioners.*] When the money to the credit of the Pay Office Account is, in the opinion of the Paymaster, in excess of the amount required for the purpose of making current payments, he shall transfer the amount of such excess from the Pay Office Account to the account at the Bank of the National Debt Commissioners on behalf of the Supreme Court, and shall notify such transfer to the said Commissioners.

92. *Deficiency of money on the Pay Office Account to be made good by National Debt Commissioners.*] When the money to the credit of the Pay Office Account is, in the opinion of the Paymaster, insufficient for the purpose of making current payments, the National Debt Commissioners, upon a request in writing of the Paymaster, shall forthwith transfer from their account at the Bank on behalf of the Supreme Court to the Pay Office Account the amount of money specified in such request.

93. *National Debt Commissioners to give credit for interest on money on deposit.*] The Paymaster shall, after the 31st March and 30th September in every year, certify to the National Debt Commissioners the amount of interest on money on deposit which has accrued for or during the half years respectively ending on those days; and the National Debt Commissioners, as soon thereafter as may be, shall place such amount to the credit of the account kept by them of money placed in their hands by the Paymaster on behalf of the Supreme Court, and shall cause the amount of income tax (if any) chargeable on such interest to be paid to the account at the Bank of the Receiver General of Inland Revenue.

#### X. CALCULATION OF RESIDUES, EVIDENCE OF LIFE, &c.

94. *Calculations of residues to be made in Pay Office.*] For the purpose of ascertaining the amounts of any residue or aliquot part of money or securities dealt with by an Order, when such amounts cannot be stated in the Payment Schedule and are not directed to be certified, the necessary calculations shall be made in the Pay Office: Provided that the Paymaster may require such calculations to be first stated in a certificate signed by the solicitor of the party interested.

95. *Evidence of life, &c.*] When any person is entitled, under an Order, to receive dividends or other periodical payments from the Pay Office, and the Paymaster requires evidence of life or of the fulfilment of any conditions affecting such payments, such evidence may be furnished by a declaration signed by a solicitor acting on behalf of such person, or by a declaration signed by the person entitled to the payment, and attested by a justice of the peace, commissioner to administer oaths, clerk in holy orders, or notary public; and the Paymaster shall act on such evidence unless in any case he thinks fit to require such evidence to be by statutory declaration or affidavit. The Paymaster may prescribe, with the approval of the Treasury, the terms in which such declarations or affidavits shall be made and the forms to be used for that purpose. The provisions of this Rule shall apply to Orders made before these Rules come into operation, notwithstanding anything as to evidence in such Orders contained.

96. *Affidavits in other cases.*] When in carrying into effect the directions of an Order evidence is required by the Paymaster for any purposes other than those included in the immediately preceding Rules, he may receive and act upon an affidavit, or upon a statutory declaration, and every such affidavit or statutory declaration shall be filed in the Central Office when the Paymaster shall consider it necessary.

#### XI. COPIES OF ORDERS AND OTHER DOCUMENTS FOR AUDIT OFFICE.

97. *Office copy of Schedules, &c., to be sent to Audit Office.*] An office copy

of the Schedules to every Order in the Chancery Division and in Lunacy, and, when requested, an office copy of any Order in the Queen's Bench and Probate, Divorce, and Admiralty Divisions, to be acted upon by the Paymaster, shall be transmitted by the proper officer to the Audit Office; and in case of any amendments being made in any such Schedule or Order, such office copy shall be likewise amended.

98. *Office copy of certificates and other documents.*] An office copy of every certificate or other authority of a Master of the Supreme Court, Chief Clerk, or Taxing officer, or of a Master of Lunacy, which is to be acted upon by the Paymaster, or so much thereof as may be necessary, and an office copy of any certificate, affidavit, or statutory declaration which may be received in evidence by the Paymaster, shall, when requested, be transmitted by the proper officer to the Audit Office.

#### XII. MISCELLANEOUS.

99. *Paymaster to give certificates of funds in Court.*] The Paymaster, upon a request signed by or on behalf of a person claiming to be interested in any funds in Court standing to the credit of an account specified in such request, may, in his discretion, issue a certificate of the amount and description of such funds, and such certificate shall have reference to the morning of the day of the date thereof, and shall not include the transactions of that day, and the Paymaster shall notify on such certificate the dates of any Orders, restraining the transfer, sale, delivery out, or payment, or other dealing with the funds in Court to the credit of the account mentioned in such certificate, and whether such Orders affect principal or interest, and any charging Orders, affecting such funds, of which respectively he has received notice, and the names of the persons to whom notice is to be given, or in whose favour such restraining or charging Orders have been made. The Paymaster may re-date any such certificate, provided that no alteration in the amount or description of the funds has been made since the certificate was issued. And when a cause or matter has been inserted in the list referred to in Rule 101, the fact shall be notified on the certificate relating thereto.

100. *Paymaster may issue transcripts of accounts and furnish other information.*] Upon a request signed by or on behalf of a person claiming to be interested in funds in Court, the Paymaster may, in his discretion, issue a transcript of the account in his books specified in such request; and if so required by the person to whom it is issued, such transcript shall be authenticated at the Audit Office. He may also upon a like request supply such other information or issue such certificates with respect to any transactions or dealings with funds in Court as may from time to time be required in any particular case.

101. *List of dormant funds, &c., to be made triennially and published.*] On or before the 1st day of March in every third year the Paymaster shall prepare, in such form and with such particulars as the Treasury may from time to time direct, a list or statement of the accounts in the books of the Pay Office (other than those referred to in the next following Rule) to the credit of which there stood on the 1st day of September then next preceding any funds not less than £50, which have not been dealt with, otherwise than by the continuous investment or placing on deposit of dividends, during the 15 years immediately preceding the last-mentioned date.

The said list or statement shall be filed in the Central Office, and a copy thereof shall be inserted in the "London Gazette" and exhibited in the several Offices of the Court.

The Paymaster may, in his discretion, give any information respecting any funds in Court mentioned in such list or statement upon a request signed by the person applying for such information or by his solicitor. If such request be made by a solicitor, such information shall not be given unless the request states the name and address of the person on whose behalf it is made, and that such person is in the opinion of the applicant beneficially interested in such funds. If such request be made by any person other than a solicitor, such information shall not be given unless the applicant is able to satisfy the Paymaster that the request is such as may in the particular case be properly complied with.

102. *Transfer of small balances to a special account.*] The Paymaster may from time to time carry over to a special account for small balances such balances of money and securities as do not together amount to £5, and on which the money or securities shall not have been dealt with during the preceding five years. When an Order dealing with funds carried over under this Rule is to be acted upon, the Paymaster shall carry back such funds and any dividends accrued thereon to the account from which they were so carried over, and shall deal therewith as directed by such Order.

103. *Titles of accounts not to exceed 36 words.*] The length of the title of any ledger credit shall not exceed 36 words, exclusive, in the case of a separate account in a cause or matter, of the title of the cause or matter in which such separate account is opened: Provided that such title may be extended beyond 36 words if a sufficient reason be assigned to the satisfaction of the Registrar or Master of the Supreme Court; and the Registrar or Master shall in such case add to the instruction to open such credit the words "notwithstanding Rule 103"; and provided also that the Paymaster may extend any such title if in his opinion a sufficient reason be assigned for so doing. In such title four figures shall be reckoned as one word.

104. *Outstanding cheques of late Accountant General.*] Unpaid cheques signed by the late Accountant General, or any of his predecessors, shall be a sufficient authority to the Paymaster for making the payments therein purporting to be intended to be made.

105. *Index of documents filed.*] An index shall be made and kept in the Central Office of all documents by these Rules directed to be filed there.

106. *Names and addresses of suitors.*] Upon the request of any person, or of a solicitor acting on behalf of any person, named in an Order and entitled to or interested in funds in Court, the Paymaster shall record, in such manner as he shall consider convenient for reference, the name and address of such person, or of the solicitor for the time being acting on his

behalf, and also any change of such address which may be notified to him.

107. *Paymaster's directions to be issued and signed as Treasury may prescribe.* The directions of the Paymaster for giving effect to these Rules shall be prepared and issued in such form and manner as the Treasury may from time to time direct, and shall be signed by such officers as the Treasury may prescribe or approve.

108. *Identification of persons to be paid, &c.* It shall be the duty of the Paymaster to comply with any instructions which may be given to him by the Treasury as to the means of identifying any person to whom a direction for payment of money or for delivery of securities out of Court is issued, when such identification may be deemed necessary.

109. *When stocks or shares of companies or other securities are converted.* Whenever any amount or number of stock, shares, or other security in Court (in this Rule referred to as the original security) is converted into any other stock, shares, or other security (in this Rule referred to as the substituted security), so that the description thereof will differ from the description given of the original security in the Order or other authority under which the Paymaster acts respecting the same, the Paymaster shall write off from the account to which the same may be standing the original security so converted, and shall place to the same account a proportionate part of the substituted security; and except in so far as any original security may be affected by any Order brought to the Pay Office in due time for that purpose, the Paymaster shall, as far as may be practicable, give effect to every part of any Order or other authority under which he has been acting which shall refer to any such original security so converted as aforesaid, or the dividends thereon, as if it referred to the substituted security or the dividends thereon. Provided that payments of income shall not be made in pursuance hereof, without an Order, in any case where the substituted security is a terminable annuity, unless such terminable annuity is based upon a deduction for sinking fund intended to replace the capital of the original security.

110. *When allotments of new stock are made by companies.* Whenever any allotment letters, scrip allotments, or other securities are allotted or assigned in respect of any sums of stock, or of any shares or other security in Court, such allotment letters, scrip allotments, or other securities (excepting such of them, if any, as may be affected by any Order of which the Paymaster has notice) shall be sold. The money to arise by the said sale shall be paid (without deduction for brokerage) by the broker to the Pay Office Account at the Bank and placed in the books of the Pay Office to the respective accounts to which the said stock or shares or other security are standing, in respect of which such allotment letters, scrip allotments, or other securities have been allotted or assigned.

111. *Rules to apply to District Registries at Liverpool and Manchester.* These Rules shall apply to funds in Court or hereafter lodged in Court in the District Registries in Liverpool and Manchester; but shall not apply in other District Registries.

[There is a long Appendix of Forms.]

## THE LOCAL GOVERNMENT ACT, 1894.

(Concluded from p. 752.)

### SECOND SCHEDULE.

PROVISIONS OF THE BALLOT ACT, 1872, AS ADAPTED AND ALTERED IN THEIR APPLICATION TO THE ELECTION OF PARISH COUNCILLORS.

PROCEDURE AT ELECTIONS OF PARISH COUNCILLORS.

#### Poll at Elections.

2. The ballot of each voter shall consist of a paper (in this Act called a ballot paper) shewing the names and description of the candidates. Each ballot paper shall have a number printed on the back, and shall have attached a counterfoil with the same number printed on the face. At the time of voting, the ballot paper shall be marked on both sides with an official mark, and delivered to the voter within the polling station, and the number of such voter on the register of voters shall be marked on the counterfoil, and the voter having secretly marked his vote on the paper, and folded it up so as to conceal his vote, shall place it in a closed box in the presence of the officer presiding at the polling station (in this Act called "the presiding officer") after having shewn to him the official mark at the back.

If in the register of parochial electors for a parish, the same number is placed opposite to the name of more than one parochial elector, the returning officer shall put a distinguishing mark on each part of the register which contains numbers used in other parts of the register, and when the number of any voter on any part of the register is entered on the counterfoil of a ballot paper, the mark on that part shall also be entered thereon.

Any ballot paper which has not on its back the official mark, or on which votes are given to more candidates than the voter is entitled to vote for, or on which anything, except the said number on the back, is written or marked by which the voter can be identified, shall be void and not counted.

After the close of the poll the ballot boxes shall be sealed up, so as to prevent the introduction of additional ballot papers, and shall be taken charge of by the returning officer, and that officer shall, in the presence of such agents, if any, of the candidates as may be in attendance, open the ballot boxes, and ascertain the result of the poll by counting the votes given to each candidate, and shall forthwith declare to be elected the candidates or candidate to whom the majority of votes have been given. The decision of the returning officer as to any question arising in respect of any ballot paper shall be final, subject to reversal on petition questioning the election or return.

#### OFFENCES.

##### Offences in respect of Ballot Papers and Ballot Boxes.

3. Every person who—

- (1.) Forges or counterfeits or fraudulently defaces or fraudulently destroys any ballot paper, or the official mark on any ballot paper; or
- (2.) Without due authority supplies any ballot paper to any person; or
- (3.) Fraudulently puts into any ballot box any paper other than the ballot paper which he is authorized by law to put in; or
- (4.) Fraudulently takes out of the polling station any ballot paper; or
- (5.) Without due authority destroys, takes, opens, or otherwise interferes with any ballot box or packet of ballot papers then in use for the purposes of the election;

shall be guilty of a misdemeanour, and be liable, if he is a returning officer or an officer or clerk in attendance at a polling station, to imprisonment for any term not exceeding two years, with or without hard labour, and if he is any other person, to imprisonment for any term not exceeding six months, with or without hard labour.

Any attempt to commit any offence specified in this section shall be punishable in the manner in which the offence itself is punishable.

In any indictment or other prosecution for an offence in relation to the ballot boxes, ballot papers, and marking instruments at an election, the property in such papers, boxes, and instruments may be stated to be in the returning officer at such election, as well as the property in the counterfoils.

##### Infringement of Secrecy.

4. Every officer, clerk, and agent in attendance at a polling station shall maintain and aid in maintaining the secrecy of the voting in such station, and shall not communicate, except for some purpose authorized by law, before the poll is closed, to any person any information as to the name or number on the register of parochial electors of any elector who has or has not applied for a ballot paper or voted at that station, or as to the official mark, and no such officer, clerk, or agent, and no person whosoever, shall interfere with or attempt to interfere with a voter when marking his vote, or otherwise attempt to obtain in the polling station information as to the candidate for whom any voter in such station is about to vote or has voted, or communicate at any time to any person any information obtained in a polling station as to the candidate for whom any voter in such station is about to vote or has voted, or as to the number on the back of the ballot paper given to any voter at such station. Every officer, clerk, and agent in attendance at the counting of the votes shall maintain and aid in maintaining the secrecy of the voting, and shall not attempt to ascertain at such counting the number on the back of any ballot paper, or communicate any information obtained at such counting as to the candidate for whom any vote is given in any particular ballot paper. No person shall directly or indirectly induce any voter to display his ballot paper after he shall have marked the same, so as to make known to any person the name of the candidate for or against whom he has so marked his vote.

Every person who acts in contravention of the provisions of this section shall be liable on summary conviction before two justices of the peace to imprisonment for any term not exceeding six months, with or without hard labour.

##### USE OF SCHOOL AND PUBLIC ROOM FOR POLL.

6. The returning officer at an election of parish councillors may use, free of charge, for the purpose of taking the poll or for counting the votes at such election, any room in a school receiving a grant out of moneys provided by Parliament, and any room the expense of maintaining which is payable out of any local rate, but he shall make good any damage done to such room, and defray any expense incurred by the person or body of persons, corporate or unincorporate, having control over the same on account of its being used for the purpose of taking the poll or for counting the votes as aforesaid.

The use of any room in an unoccupied house for the purpose of taking the poll shall not render any person liable to be rated or to pay any rate for such house.

##### DUTIES OF RETURNING AND ELECTION OFFICERS.

###### General Powers and Duties of Returning Officer.

8. Subject to the provisions of this Act, every returning officer shall provide such nomination papers, polling stations, ballot boxes, ballot papers, stamping instruments, copies of register of parochial electors and other things, appoint and pay such officers, and do such other acts and things as may be necessary for effectually conducting the election.

###### Keeping of Order in Station.

9. If any person misconducts himself in the polling station, or fails to obey the lawful orders of the presiding officer, he may immediately, by order of the presiding officer, be removed from the polling station by any constable in or near that station, or any other person authorized in writing by the returning officer to remove him; and the person so removed shall not, unless with the permission of the presiding officer, again be allowed to enter the polling station during the day.

Any person so removed as aforesaid, if charged with the commission in such station of any offence, may be kept in custody until he can be brought before a justice of the peace.

Provided that the powers conferred by this section shall not be exercised so as to prevent any elector who is otherwise entitled to vote at any polling station from having an opportunity of voting at such station.



*Powers of Presiding Officer and Administration of Oaths, &c.*

10. For the purpose of the adjournment of the poll, a presiding officer shall have the power by law belonging to a deputy returning officer in a parliamentary election; and any presiding officer and any clerk appointed by the returning officer to attend at a polling station shall have the power of asking the questions and administering the oath authorized by law to be asked of and administered to voters, and any justice of the peace and any returning officer may take and receive any declaration authorized by this Act to be taken before him.

*Liability of Officers for Misconduct.*

11. Every returning officer, presiding officer, and clerk who is guilty of any wilful misfeasance or any wilful act or omission in contravention of this Act shall, in addition to any other penalty or liability to which he may be subject, forfeit to any person aggrieved by such misfeasance, act, or omission a penal sum not exceeding one hundred pounds.

No returning officer or officer appointed by him in connection with the election of parish councillors for any parish, nor any partner or clerk of any such officer, shall act as agent for any candidate in the management or conduct of his election as a parish councillor. If any returning officer or officer appointed by him, or the partner or clerk of any such officer, shall so act he shall be guilty of a misdemeanour.

## MISCELLANEOUS.

*Prohibition of Disclosure of Vote.*

12. No person who has voted at an election shall, in any legal proceeding to question the election or return, be required to state for whom he has voted.

*Non-compliance with Rules.*

13. No election shall be declared invalid by reason of a defect in the title or appointment of a returning officer or deputy returning officer, or of a non-compliance with the rules contained in the First Schedule to this Act or in the Parish Councillors Election Order, 1894, or of any mistake in the use of the forms in the Second Schedule to this Act or in the said Order, if it appears to the tribunal having cognizance of the question that the election was conducted in accordance with the principles laid down in the body of this Act and of the Local Government Act, 1894, and that such non-compliance or mistake did not affect the result of the election.

## PERSONATION.

*Definition and Punishment of Personation.*

24. The following enactments shall be made with respect to personation at an election of parish councillors:

It shall be the duty of the returning officer to institute a prosecution against any person whom he may believe to have been guilty of personation, or of aiding, abetting, counselling, or procuring the commission of the offence of personation by any person, at the election for which he is returning officer, and the costs and expenses of the prosecutor and the witnesses in such case, together with compensation for their trouble and loss of time, shall be allowed by the court in the same manner in which courts are empowered to allow the same in cases of felony.

Sections 86 to 89, both inclusive, of the Parliamentary Voters Registration Act, 1843, shall apply to personation at an election of parish councillors in the same manner as they apply to a person who knowingly personates and falsely assumes to vote in the name of another person as mentioned in the said Act, but with the substitution of the words "any parochial elector or any agent appointed under the Parish Councillors Election Order, 1894," for "any such agent so appointed as aforesaid" or for any reference to any such agent, and of "the presiding officer" for "the returning officer or his respective deputy."

## MISCELLANEOUS.

*Effect of Schedules.*

28. The schedules to this Act, and the notes thereto, and directions therein shall be construed and have effect as part of this Act.

## SCHEDULES.

## FIRST SCHEDULE.

## RULES FOR ELECTIONS OF PARISH COUNCILLORS.

*The Poll.*

15. At every polling place the returning officer shall, subject to the provisions of the Parish Councillors Election Order, 1894, provide a sufficient number of polling stations for the accommodation of the electors entitled to vote at such polling place, and shall distribute the polling stations amongst those electors in such manner as he thinks most convenient.

17. A separate room or separate booth may contain a separate polling station, or several polling stations may be constructed in the same room or booth.

18. No person shall be admitted to vote at any polling station except the one allotted to him.

20. The returning officer shall provide each polling station with materials for voters to mark the ballot papers, with instruments for stamping thereon the official mark, and with copies of the register of voters, or such part thereof as contains the names of the voters allotted to vote at such station. He shall keep the official mark secret.

21. The presiding officer appointed to preside at each station shall keep order at his station, shall regulate the number of electors to be admitted

at a time, and shall exclude all other persons except the clerks, the agents of the candidates, and the constables on duty.

22. Every ballot paper shall contain a list of the candidates described as in their respective nomination papers, and arranged alphabetically in the order of their surnames, and (if there are two or more candidates with the same surname) of their other names: it shall be in the form set forth in the Second Schedule to this Act or as near thereto as circumstances admit, and shall be capable of being folded up.

23. Every ballot box shall be so constructed that the ballot papers can be introduced therein, but cannot be withdrawn therefrom, without the box being unlocked. The presiding officer at any polling station, just before the commencement of the poll, shall shew the ballot box empty to such persons, if any, as may be present in such station, so that they may see that it is empty, and shall then lock it up, and place his seal upon it in such manner as to prevent its being opened without breaking such seal, and shall place it in his view for the receipt of ballot papers, and keep it so locked and sealed.

24. Immediately before a ballot paper is delivered to an elector, it shall be marked on both sides with the official mark, either stamped or perforated, and the number, name, and description of the elector as stated in the copy of the register shall be called out, and the number of such elector, together with the distinguishing mark, if any, of the part of the register in which the number occurs, shall, as required by Section 2 of this Act, as adapted, be marked on the counterfoil, and a mark shall be placed in the register against the number of the elector, to denote that he has received a ballot paper, but without shewing the particular ballot paper which he has received.

25. The elector, on receiving the ballot paper, shall forthwith proceed into one of the compartments in the polling station, and there mark his paper, and fold it up so as to conceal his vote, and shall then put his ballot paper, so folded up, into the ballot box; he shall vote without undue delay, and shall quit the polling station as soon as he has put his ballot paper into the ballot box.

26. The presiding officer, on the application of any voter who is incapacitated by blindness or other physical cause from voting in manner prescribed by this Act, or (if the poll be taken on Saturday) of any voter who declares that he is of the Jewish persuasion, and objects on religious grounds to vote in manner prescribed by this Act, or of any voter who makes such a declaration as herein-after mentioned that he is unable to read, shall, in the presence of the agents of the candidates, cause the vote of such voter to be marked on a ballot paper in manner directed by such voter, and the ballot paper to be placed in the ballot box, and the name and number on the register of voters of every voter whose vote is marked in pursuance of this rule, and the reason why it is so marked, shall be entered on a list, in this Act called "the list of votes marked by the presiding officer."

The said declaration, in this Act referred to as "the declaration of inability to read," shall be made by the voter at the time of polling, before the presiding officer, who shall attest it in the form herein-after mentioned, and no fee, stamp, or other payment shall be charged in respect of such declaration, and the said declaration shall be given to the presiding officer at the time of voting.

27. If a person, representing himself to be a particular elector named on the register, applies for a ballot paper after another person has voted as such elector, the applicant shall, upon duly answering the questions permitted by the Parish Councillors Election Order, 1894, to be asked of voters at the time of polling, and upon taking an oath in the form herein-after set out, which the presiding officer shall administer, be entitled to mark a ballot paper in the same manner as any other voter, but the ballot paper (in this Act called a tendered ballot paper) shall be of a colour differing from the other ballot papers, and, instead of being put into the ballot box, shall be given to the presiding officer and endorsed by him with the name of the voter and his number in the register of voters, and set aside in a separate packet, and shall not be counted by the returning officer. And the name of the voter and his number on the register shall be entered on a list, in this Act called the tendered votes list.

The oath shall be administered in the following form:—

"You do swear that you are the same person whose name appears as  
"A.B. on the Register of Parochial Electors for this Parish [or  
"Ward] and that you have not already voted at the present elec-  
"tion for this Parish [add, in case of an election for a Ward, in this or  
"any other Ward].

"So help you God."

Provided that any person entitled to affirm in lieu of taking an oath may affirm in the following form:—

"I, A.B., do solemnly, sincerely, and truly declare and affirm that I am  
"the same person whose name appears as A.B. on the Register of  
"Parochial Electors for this Parish [or Ward], and that I have not  
"already voted at the present election for this Parish [add, in case  
"of an election for a Ward, in this or any other Ward]."

28. A voter who has inadvertently dealt with his ballot paper in such manner that it cannot be conveniently used as a ballot paper, may, on delivering to the presiding officer the ballot paper so inadvertently dealt with, and proving the fact of the inadvertence to the satisfaction of the presiding officer, obtain another ballot paper in the place of the ballot paper so delivered up (in this Act called a spoilt ballot paper), and the spoilt ballot paper shall be immediately cancelled.

29. The presiding officer of each station, as soon as practicable after the close of the poll, shall make up into separate packets sealed with his seal,—

- (1.) Each ballot box in use at his station, unopened but with the key attached; and
- (2.) The unused and spoilt ballot papers, placed together; and

- (3.) The tendered ballot papers; and
- (4.) The marked copies of the register of parochial electors, and the counterfoils of the ballot papers; and
- (5.) The tendered votes list, and the list of votes marked by the presiding officer, and a statement of the number of the voters whose votes are so marked by the presiding officer under the heads "physical incapacity," "Jews," and "unable to read," and the declarations of inability to read;

and shall deliver such packets to the returning officer, or deputy returning officer by whom the votes are to be counted, unless he is himself such officer.

30. The packets shall be accompanied by a statement made by such presiding officer, shewing the number of ballot papers entrusted to him, and accounting for them under the heads of ballot papers in the ballot box, unused, spoilt, and tendered ballot papers, which statement is in this Act referred to as the ballot paper account.

#### Counting Votes.

31. Each candidate may appoint an agent to attend the counting of the votes.

32. The returning officer shall make arrangements for counting the votes in the presence of the agents of the candidates as soon as practicable after the close of the poll, and shall give to the agents of the candidates appointed to attend at the counting of the votes notice in writing of the time and place at which he will begin to count the same.

33. The returning officer, his assistants and clerks, the agents of the candidates, and no other person, except with the sanction of the returning officer, may be present at the counting of the votes.

34. If a poll has been taken as to the election of parish councillors only, before the returning officer proceeds to count the votes, he shall, in the presence of the agents of the candidates, open each ballot box, and taking out the papers therein, shall count and record the number thereof, and then mix together the whole of the ballot papers contained in the ballot boxes. If polls have been taken at the same date for the election both of parish councillors and of rural district councillors, before the returning officer proceeds to count the votes, he shall, in the presence of the agents of the candidates, open one of the ballot boxes, and taking out the papers therein, shall separate those relating to the election of parish councillors from any relating to the election of rural district councillors, and shall count and record the number of ballot papers relating to each election. He shall then secure the ballot papers relating to each election by placing them in separate packets under his own seal, and the seals of such of the agents of the candidates as desire to affix their seals, and shall proceed in like manner with any other ballot boxes and the papers therein. When all the ballot boxes and the papers therein have been so dealt with, he shall open all the packets of ballot papers relating to one of the elections, and shall mix all such papers together, and shall proceed to count the votes, keeping the papers relating to the other election sealed up until he has completed such counting. He shall afterwards deal in manner aforesaid with the packets and papers relating to the other election.

The returning officer, while counting and recording the number of ballot papers and counting the votes, shall keep the ballot papers with their faces upwards, and take all proper precautions for preventing any person from seeing the numbers printed on the backs of such papers.

35. The returning officer shall, so far as practicable, proceed continuously with counting the votes, allowing only time for refreshment, and excluding, if and so far as he thinks it necessary, the hours between the close of the poll and nine o'clock on the succeeding morning. During the excluded time the returning officer shall place the ballot papers and other documents relating to the election under his own seal and the seals of such of the agents of the candidates as desire to affix their seals, and shall otherwise take proper precautions for the security of such papers and documents.

36. The returning officer shall endorse "rejected" on any ballot paper which he may reject as invalid, and shall add to the endorsement "rejection objected to," if an objection be in fact made by any agent to his decision. The returning officer shall draw up a statement shewing the number of ballot papers rejected and not counted by him under the several heads of—

1. Want of official mark;
2. Voting for more candidates than entitled to;
3. Writing or mark by which voter could be identified;
4. Unmarked or void for uncertainty;

and shall on request allow any agents of the candidates to copy such statement. If the votes are counted by a deputy returning officer he shall, with the declaration of the result of the poll, report to the returning officer the number of ballot papers rejected and not counted by him, under the above heads, and no such statement as aforesaid shall be drawn up by the returning officer. The deputy returning officer shall, on request, allow any agents of the candidates, before such report is sent, to copy it.

37. Upon the completion of the counting, the returning officer shall seal up in separate packets the counted and rejected ballot papers. He shall not open the sealed packet of tendered ballot papers or marked copy of the register of voters and counterfoils, but shall proceed, in the presence of the agents of the candidates, to verify the ballot paper account given by each presiding officer by comparing it with the number of ballot papers recorded by him as aforesaid, and the unused and spoilt ballot papers in his possession and the tendered votes list, and shall reveal each sealed packet after examination. The returning officer shall draw up a statement as to the result of such verification, and shall, on request, allow any agents of the candidates to copy it.

If the votes are counted by a deputy returning officer, he shall report to the returning officer the result of the verification, and no such state-

ment as aforesaid shall be drawn up by the returning officer. The deputy returning officer shall, on request, allow any agents of the candidates, before such report is sent in, to copy it. He shall with his report send to the returning officer the sealed packets of counted and rejected ballot papers, and the unopened sealed packets which he has received from any presiding officer.

38. Lastly, the returning officer shall carefully preserve for the period hereinafter mentioned all the packets of ballot papers in his possession, together with the said reports, the ballot paper accounts, tendered votes lists, lists of votes marked by the presiding officer, statements relating thereto, declarations of inability to read, and packets of counterfoils, and marked copies of registers, endorsing on each packet a description of its contents and the date of the election to which they relate, and the name of the parish for which such election was held.

39. The returning officer shall retain for six months all documents relating to an election of parish councillors, and then, unless otherwise directed by an order of the county court having jurisdiction in the parish or in any part thereof, or of any tribunal in which the election is questioned, shall cause them to be destroyed.

40. No person shall be allowed to inspect any rejected ballot papers in the custody of the returning officer, except under the order of the county court or tribunal aforesaid, to be granted by such court or tribunal on being satisfied by evidence on oath that the inspection or production of such ballot papers is required for the purpose of instituting or maintaining a prosecution for an offence in relation to ballot papers, or for the purpose of a petition questioning an election or return; and any such order for the inspection or production of ballot papers may be made subject to such conditions as to persons, time, place, and mode of inspection or production as the court or tribunal making the same may think expedient, and shall be obeyed by the returning officer.

41. No person shall, except by order of the county court having jurisdiction in the parish or any part thereof, or of any tribunal having cognizance of any question relating to the election, open the sealed packet of counterfoils after the same has been once sealed up, or be allowed to inspect any counted ballot papers in the custody of the returning officer. Such order may be made subject to such conditions as to persons, time, place, and mode of opening or inspection as the court or tribunal making the order may think expedient: Provided that on making and carrying into effect any such order, care shall be taken that the mode in which any particular elector has voted shall not be discovered until he has been proved to have voted, and his vote has been declared by a competent court to be invalid.

42. All documents in the custody of a returning officer in pursuance of this Act, other than ballot papers and counterfoils, shall be open to public inspection at such time and under such regulations as may be prescribed by the council of the county in which the parish is situate, and the returning officer shall supply copies of or extracts from the said documents to any person demanding the same, on payment of such fees and subject to such regulations as may be made by the county council.

43. Where an order is made for the production by the returning officer of any document in his possession relating to any specified election of parish councillors, the production by such officer or his agent of the document ordered, in such manner as may be directed by such order, or by an order of the court having power to make such first-mentioned order, shall be conclusive evidence that such document relates to the specified election; and any endorsement appearing on any packet of ballot papers produced by such returning officer or his agent shall be evidence of such papers being what they are stated to be by the endorsement. The production from proper custody of a ballot paper purporting to have been used at any election, and of a counterfoil marked with the same printed number and having a number marked thereon in writing, shall be *prima facie* evidence that the person who voted by such ballot paper was the person who at the time of such election had affixed to his name in the register of voters at such election the same number as the number written on such counterfoil.

43. (a.) There shall be an appeal from any order of the county court under these rules in like manner as in other cases in such court.

#### General Provisions.

47. If the returning officer presides at any polling station, the provisions of this Act relating to a presiding officer shall apply to such returning officer with the necessary modifications as to things to be done by the returning officer to the presiding officer, or the presiding officer to the returning officer.

48. The returning officer may, in addition to any clerks, appoint competent persons to assist him in counting the votes.

49. No person shall be appointed by a returning officer for the purposes of an election who has been employed by any other person in or about the election.

50. The presiding officer may do, by the clerks appointed to assist him, any act which he is required or authorized to do by this Act at a polling station except ordering the arrest, exclusion, or ejection from the polling station of any person.

51. A candidate may himself undertake the duties which any agent of his, if appointed under Rule 31 of this Schedule, might have undertaken, and may, if he does not appoint such an agent, be present at the counting of the votes, or may himself take the place of such agent.

52. The name and address of every agent of a candidate appointed to attend the counting of the votes shall be transmitted to the returning officer one clear day at the least before the opening of the poll; and the returning officer may refuse to admit to the place where the votes are counted any agent whose name and address has not been so transmitted, notwithstanding that his appointment may be otherwise valid, and any



notice required to be given to an agent by the returning officer may be delivered at or sent by post to such address.

53. If any person appointed an agent for the purposes of attending at a polling station or at the counting of the votes dies, or becomes incapable of acting during the time of the election, another agent may be appointed in his place, and notice shall forthwith be given to the returning officer in writing of the name and address of any agent so appointed.

54. Every returning officer, and every officer, clerk, or agent authorized to attend at a polling station, and also every officer, clerk, or agent authorized to attend at the counting of the votes, shall, before the opening of the poll, make a statutory declaration of secrecy, in the presence, if he is the returning officer, of a justice of the peace, and if he is any other officer or an agent, of a justice of the peace or of the returning officer; but no such returning officer, officer, clerk, or agent as aforesaid shall, save as aforesaid, be required, as such, to make any declaration or take any oath on the occasion of any election.

55. Where in this Act any expressions are used requiring or authorizing or inferring that any act or thing is to be done in the presence of the agents of the candidates, such expressions shall be deemed to refer to the presence of such agents of the candidates as may be authorized to attend, and as have in fact attended, at the time and place where such act or thing is being done, and the non-attendance of any agents or agent at such time and place shall not, if such act or thing be otherwise duly done, in anywise invalidate the act or thing done.

#### SECOND SCHEDULE.

*Note.*—The forms contained in this schedule, or forms as nearly resembling the same as circumstances will admit, shall be used in all cases to which they refer and are applicable, and when so used shall be sufficient in law.

##### Form of Ballot Paper.

##### Form of Front of Ballot Paper.

##### ELECTION OF PARISH COUNCILLORS.

Counterfoil No.	1	BROWN (John Brown, of Water Lane, Agricultural Labourer.)
	2	GREEN (Robert Green, of Mudford, Shoemaker.)
	3	JONES (William David Jones, of Claygate Farm, Farmer.)
	4	MERTON (Hon. George Travis, commonly called Viscount Merton, of Swanworth, Wilts, gentleman.)
	5	ROBINSON (Henry Robinson, of High Street, Grocer.)
	6	SMITH (Mary Elizabeth Smith, of Lavender Cottage, spinster.)

*NOTE.*—The counterfoil is to have a number to correspond with that on the back of the Ballot Paper.

##### Form of Back of Ballot Paper.

No. Election of Parish Councillors for Parish. Parish [or Ward] 1894.

*Note.*—The number on the ballot paper is to correspond with that in the counterfoil.

##### Directions as to printing Ballot Paper.

Nothing is to be printed on the ballot paper except in accordance with this schedule.

The surname of each candidate, and if there are two or more candidates of the same surname, also the other names of such candidates, shall be printed in large characters, as shewn in the form, and the names, places of abode, and descriptions, and the number on the back of the paper, shall be printed in small characters.

*Form of Directions for the Guidance of the Voter in voting, which shall be printed in conspicuous characters, and placarded outside every Polling Station and in every Compartment of every Polling Station.*

The voter may vote for candidates as parish councillors.

The voter will go into one of the compartments, and, with the pencil provided in the compartment, place a cross on the right hand side, opposite the name of each candidate for whom he votes, thus X.

The voter will then fold up the ballot paper so as to shew the official mark on the back, and leaving the compartment will, without shewing the front of the paper to any person, shew the official mark on the back to the presiding officer and then, in the presence of the presiding officer, put the paper into the ballot box, and forthwith quit the polling station.

If the voter inadvertently spoils a ballot paper, he can return it to the officer, who will, if satisfied of such inadvertence, give him another paper.

If the voter votes for more than candidates, or places any mark on the paper by which he may be afterwards identified, his ballot paper will be void, and will not be counted.

If a voter takes a ballot paper out of the polling station, or deposits in the ballot box any other paper than the one given him by the officer, he

will be guilty of a misdemeanour, and be subject to imprisonment for any term not exceeding six months, with or without hard labour.

*Note.*—These directions shall be illustrated by examples of the ballot paper.

##### Form of Statutory Declaration of Secrecy.

I solemnly promise and declare, That I will not at this election of parish councillors for the parish of do anything forbidden by section four of the Ballot Act, 1872, which has been read to me.

*Note.*—The section must be read to the declarant by the person taking the declaration.

##### Form of Declaration of inability to read.

I, A.B., of being numbered on the Register of Parochial Electors for the Parish of do hereby declare that I am unable to read. A.B., his mark.

day of December, 1894.

I, the undersigned, being the presiding officer for the polling station for the Parish of [or Ward of the Parish of] do hereby certify, that the above declaration, having been first read to the abovesigned A.B., was signed by him in my presence with his mark.

Signed, C.D.,

Presiding officer for polling station for the Parish of [or] Ward of the Parish of

day of December, 1894.

#### THIRD SCHEDULE.

SECTIONS 74 AND 75 OF THE MUNICIPAL CORPORATIONS ACT, 1882, AS ADAPTED AND ALTERED IN THEIR APPLICATION TO THE ELECTION OF PARISH COUNCILLORS.

74.—(1.) If any person forges or fraudulently defaces or fraudulently destroys any nomination paper, or delivers to the Chairman of the Parish Meeting any forged nomination paper, knowing it to be forged, he shall be guilty of a misdemeanour, and shall be liable to imprisonment for any term not exceeding six months, with or without hard labour.

(2.) An attempt to commit any such offence shall be punishable as the offence is punishable.

75.—(1.) If any overseer of a parish neglects or refuses to convene the first parish meeting at the time fixed for the first election of parish councillors, he shall for every such offence be liable to a fine not exceeding one hundred pounds recoverable by action.

(2.) If a person who has undertaken to act as returning officer, or deputy returning officer, at an election of parish councillors, neglects or refuses to conduct or declare the election in manner provided by the Local Government Act, 1894, and the Parish Councillors Election Order, 1894, he shall for every such offence be liable to a fine not exceeding one hundred pounds recoverable by action.

(3.) An action under this section shall not lie after three months from the neglect or refusal.

Given under the Seal of Office of the Local Government Board, this Thirtieth day of September, in the year One thousand eight hundred and ninety-four.

G. SHAW LEFEBVRE, President

WALTER FOSTER, } Secretaries.  
HUGH OWEN, }

#### EXECUTORS AND THE FINANCE ACT.

THE following correspondence has passed between Mr. G. C. T. Bartley, M.P., and Sir J. T. Hibbert:—

“Victoria-street, Westminster, August 29.

“Dear Sir John,—The question I raised on the affidavits from the Inland Revenue under the new Finance Act is whether the Inland Revenue have a right to ask executors for particulars of property in which the deceased acted as a trustee and had no beneficial interest.

“The affidavits require not only particulars of this property, but of the disposition, the names and addresses of the surviving trustees and beneficiaries.

“Whether this information is wanted by the Inland Revenue in the public interest is a matter I cannot, of course, discuss; but it must be obvious that obtaining the information is a most serious extra trouble and cost to the executors, and, inasmuch as the penalties on the executor are very onerous for failing to give information, this additional information can only be required if specified in the Act. It will also be a cause of considerable delay, because the authorities may refuse to allow probate to be sealed until they suppose they have got all they can from the executor.

“I venture to think that sub-section 14, clause 8, cannot be held to authorize it. It simply states that the affidavit shall contain ‘such particulars as may be prescribed by the Commissioners,’ but this must exclusively refer to property passing at death, and in which the deceased was interested. I think this is clearly implied by inference from sub-section 3 of the same clause 8; also clause 2, sub-section 3, and clause 6, sub-section 2; the first of these—namely, sub-section 3 of the same clause 8—provides that the executor in the affidavit shall specify all the property in respect of which estate duty is payable upon the death of the deceased. If Parliament thought it necessary distinctly to prescribe by a precise enactment that the details of the property in respect of which duty was payable should be given in the affidavit, it could not have left it to the Commissioners by the mere

words 'as may be prescribed' to order details to be given of all the property of which the deceased merely acted as a trustee, without any beneficial interest, and to supply which will often be a matter of great difficulty and expense or even impossibility.

"The matter is so important to executors that I hope it may be gone into and clause 7 of the affidavit withdrawn or at any rate made optional in its requirements. "I am, dear Sir John, yours faithfully,

"GEORGE C. T. BARTLEY.

"The Rt. Hon. Sir John Hibbert, Bart., M.P."

"Treasury-chambers, Whitehall, S.W.,  
Sept. 17, 1894

"Dear Mr. Bartley,—Forgive my delay in replying to your letter of the 28th of August as to the trouble to which executors may be put in answering the demand contained in the Inland Revenue affidavits under the Finance Act for the particulars of any property in which the deceased acted as a trustee but had no beneficial interest

"As regards the demand, I am afraid I can add little to my reply to you in the House of Commons on August 23. But, looking at the matter from its practical point of view, I may say at once that there is no desire to harass executors unduly, and also that, as a matter of fact, no objection has been taken to the demand in any of the cases under the Finance Act which have already occurred; and there have been several. If, however, experience shows that the demand causes material trouble or expense to the parties, or gives rise to friction, I have no doubt that the executive will be prepared to consider the question of modifying it.

"Believe me yours faithfully,

"JOHN T. HIBBERT."

## LEGAL NEWS.

### CHANGES IN PARTNERSHIPS.

#### DISSOLUTIONS.

JAMES HAROLD COOK and EDWIN ELLIS, solicitors (Cook & Ellis), Mark-lane. June 24. The business will in future be carried on by the said Edwin Ellis under the same style. [*Gazette*, Sept. 28.]

EDMUND CHARLES BURTON, WILLIAM WILLOUGHBY, sen., and WILLIAM WILLOUGHBY, jun., solicitors (Burton & Willoughbys), Daventry. Sept. 24.

PERCY CHARLES HARVEY and CHARLES CAPRON, solicitors (Harvey & Capron), Clements-inn. Sept. 29. [*Gazette*, Oct. 2.]

The firm of INGLE, COOPER, & HOLMES, solicitors, 20, Threadneedle-street, E.C., was dissolved on the 29th ult. by effluxion of time. Messrs. Ingle & Holmes will hereafter carry on business at the same address in partnership with their sons, J. Curzon Ingle, W. Brouncker Ingle, and C. Walker Holmes, under the style of Ingle, Holmes, & Sons. Mr. John Forster Cooper will continue to carry on business at the same address.

Mr. THOMAS J. SAVAGE, solicitor, late of Ludgate-hill, has amalgamated his practice with that of Mr. Thomas Richards, late of 3, John-street, Bedford-row. The practices will in future be conducted under the style of Savage, Richards, & Co., at 44, Finsbury-square, E.C.

#### GENERAL.

Stanley Garnet, solicitor, of Liverpool, was charged on remand before the Liverpool stipendiary this week with having forged the name of another solicitor to certain dock bonds, thereby appropriating a large sum of money. In asking for a further remand, the prosecuting solicitor said that when the prisoner was brought up last week the amount of the fraud was stated at £1,829, but since then forgeries covering £8,000 had been discovered, and there was reason to believe it would prove to be much larger. The prisoner was further remanded for eight days, and bail was refused.

The following are the arrangements made by the judges of the Queen's Bench Division for holding their courts during the ensuing Michaelmas Sittings, viz.:—There will be three courts formed to sit *in banc*, the first of which will consist of the Lord Chief Justice and Mr. Justice Kennedy, the second will include Baron Pollock and Mr. Justice Mathew, and the third will consist of Justices Grantham and Charles. Six courts will sit to try Middlesex special and common jury cases and non-jury actions, the judges being Justices Cave, Day, Wills, Williams, Lawrence, and Collins, while Sir Henry Hawkins and Mr. Justice Bruce will try London actions at the Guildhall. Mr. Justice Wright will be the judge in attendance at chambers. These arrangements will have to be modified from time to time, as a certain number of the judges will be required to leave town at different periods during the sittings to hold the autumn assizes.

## BIRTHS, MARRIAGES, AND DEATHS.

### BIRTH.

THOMASSET.—Sept. 30, the wife of Victor Thomasset, solicitor, Beckenham, of a son

### MARRIAGES.

DEERY—GREEN.—Sept. 26, at St. Michael's, Harbledown, George Thorn Drury, barrister-at-law, Inner Temple, to Maude Beatrice, eldest daughter of George Williams Green, Harbledown, Canterbury

FIELD—WILL.—Sept. 26, at St. Peter's, Bournemouth, Frederick William Field, solicitor, 27, King-street, Chislehurst, to Edith Lucy, only daughter of Charles Wise, Branksome (Gamage, Bournemouth)

HENRIQUES—SICHEL.—Sept. 27, at the Berkeley-street Synagogue, Henry Straus Quinzen Henriques, M.A., B.C.L., barrister-at-law, to Henrietta, second daughter of the late Edward Ferdinand Sichel and of Mrs. Sichel, 25, Holland-park, W.

### DEATHS.

BRIDGES.—Sept. 30, at Bath, William Thomas Bridges, barrister-at-law, Middle Temple, late of Torquay, aged 74

SHONE.—Sept. 28, John Standish Haly, barrister-at-law, aged 72.

SHONE.—Oct. 1, at 30, Pembroke-gardens, Kensington, John Allen Shone, barrister-at-law, aged 79.

SMITH.—Sept. 30, at 11, West-hill, Highgate, Thomas Smith, solicitor, 15, Fumival's-inn, aged 80.

WARNING TO INTENDING HOUSE PURCHASERS & LESSORS.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 65, next the Meteorological Office, Victoria-st., Westminster (Estab. 1875), who also undertake the Ventilation of Offices, &c. [ADVT.]

## WINDING UP NOTICES.

London Gazette.—FRIDAY, Sept. 28.  
JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

BOLTON EVENING ECHO and GENERAL PRINTING CO., LIMITED—Creditors are required, on or before Nov 9, to send their names and addresses, and particulars of their debts or claims, to Frederick Cooper, 12, Bowker's row, Bolton Bradbury, Bolton, solicitor for liquidator

EARL'S COURT INDUSTRIAL EXHIBITION CO., LIMITED—Fein for winding up, presented Sept 13, directed to be heard on Wednesday, Oct 10 Musker-Tilson, Strand, solicitor for petitioners Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of Oct 9

London Gazette.—TUESDAY, Oct. 2.  
JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

BREWERS' INVESTMENT CORPORATION, LIMITED—By an order made on Sept 26 creditors are required, on or before Nov 5, to send their names and addresses, and particulars of their debts or claims, to Horace Woodburn Kirby, 19, Birch Lane Morley & Co, Gresham House, Old Broad st, solicitor for liquidator

J. ALDERBERT & CO., LIMITED—By an order of the Court, dated Aug 9 Mr. James Henry Cooper, 58, Richmond-road, West Brompton, was removed from his office of liquidator, and Mr Edward Benjamin Crabb, 52, Cannon st, was appointed liquidator in the voluntary winding up of the above company Gedge & Co, Old Palace yard, Westminster, solicitor for new liquidator

## FRIENDLY SOCIETIES DISSOLVED.

HAND-IN-HAND FEMALE SOCIETY, Farmers' Arms, Cefn Cribwr, Glamorgan Sept 22  
LIVERPOOL and GREAT WESTERN STEAM CO'S MUTUAL BENEFIT SOCIETY, Bootle, Lancs Sept 22  
NORTH-WESTERN SICK and BURIAL SOCIETY, Liverpool Sept 22  
SHAP GRANITE WORKS CO-OPERATIVE PROVISION SOCIETY, LIMITED, Provision Stores, Shap, Westmoreland Sept 22  
SHILDON INDEPENDENT KNIGHTS of ST GEORGE, Primitive Methodist Schoolroom, Old Shildon, Durham Sept 22

## CREDITORS' NOTICES.

### UNDER ESTATES IN CHANCERY.

#### LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Sept. 21.

ROGERSON, JAMES, Liverpool, Licensed Victualler Oct 20 Smith v Fatten, Registrar, Liverpool Lowe, Corle's bldg, Liverpool  
TRUBINGER, JOHN ULRICH, Threadneedle st, Banker Nov 1 Whitburn v Harvey, Chitty, J. Murray, Birch Lane

London Gazette.—TUESDAY, Sept. 26.

NELSON, EMANUEL, Salford, Lancashire, Publican Oct 25 Craven v Nelson, Registrar, Manchester Hilditch, Manchester

### UNDER 22 & 23 VICT. CAP. 35.

#### LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Sept. 21.

ASKREW, WILLIAM, Banbury, Gent Oct 1 Stockton & Sons, Banbury  
ATKINSON, CHARLOTTE, Derby Oct 22 Hobson, Derby  
BALLARD, PETER, Pimlico, Undertaker Oct 22 Kays & Jones, New inn  
BARTHOLOMEW, JOHN, Strood, Kent Oct 19 Robinson, Strood  
BECK, MARY ANN, Fulham Nov 1 Tytrel & Co, Piccadilly  
BOLTON, ELIZA, Gravesend Oct 22 Suttherly, Staple inn  
BRIGGS, THOMAS, Manchester, Merchant Nov 21 Sale & Co, Manchester  
CLARKSON, WILLIAM, Barnsley, Gent Nov 1 Rideal, Barnsley  
CLEAR, EUPHEMIA BAILLIE, Lewisham Oct 15 Clarke, Clapham Park  
CROW, WILLIAM GORDON, Whitechapel rd, Licensed Victualler Oct 30 Clapham & Co, Bishopsgate  
DANGERFIELD, WILLIAM, Chalford, Timber Merchant Oct 31 Davis, Stroud  
EVERS, CATHERINE REBECCA, Brinklow, Warwick Oct 17 Seabrooke, Rugby  
GRUMMITT, JOHN, Edenham, Lincoln, Farmer Nov 1 Atter, Stamford  
HARTLEY, ELIZA CAROLINE, Winchester Oct 20 Warner, Winchester  
JONES, LEWIS USE, Llandough, Glam Oct 1 W L Harding, 8, Belle Vue terrace, Penarth  
JORDAN, JOHN, Victoria st, Gent Oct 31 Daniell, Bucklebury  
KING, JOHN, Meppershall, Bedford, Gent Oct 25 Hatchett & Co, Mark lane  
MATTHEWS, ROBERT HENRY, W Cowes, Merchant Nov 1 Bailey, Newport  
OAKLEY, GEORGE, Orsett, Grocer Oct 26 Hunt & Co, St Swithin's lane  
PALMER, SOPHIA Oct 11 Horton, Edgware rd  
POTHAN, ELIZA, Southsea Oct 18 Hyde & Hobbs, Portsmouth  
ROBINSON, THOMAS HENSWORTH, Leeds, Gent Oct 31 Nelson & Co, Leeds  
SCANNELL, THOMAS, St James sq, Hatter Oct 30 Garrett, St James st



SCHOLFIELD, ANN, Huddersfield Nov 5 Hall & White, Huddersfield  
 SKIFFER, JAMES CHARLES, Peckham Oct 23 Armstrong, Crooked lane  
 SKIFFER, LOUISA ANN, Peckham Oct 23 Armstrong, Crooked lane  
 TRITTON, JOHN, Staple, Kent, Brewer Nov 6 Mowll & Mowll, Dover  
 WILLIAMS, ALFRED, Brixton, Engineer Oct 20 Church, Fenchurch st  
 WYETH, ROBERT, Hants, Yeoman Oct 20 Warner, Winchester

London Gazette.—TUESDAY, SEPT. 25.

ALLEN, JOHN, Leek, Licensed Victualler Oct 31 Bighton, Leek  
 BENSKIN, RICHARD, Kates, Leicester, Gent Nov 8 Toone & Bartlett, Loughborough  
 BIRRELL, HERBERT, Upholland, Colliery Manager Nov 12 Jacques, 21, Market pl, Wigan  
 BLAYLOCK, RICHARD, Wigan, Innkeeper Nov 1 Pease & Ellis, Wigan  
 DEACON, AMY HYDE, Nowick, Sumner Oct 25 Romer, Bucklebury  
 DURN, NICHOLAS JOHN, Tenby, Esq Oct 25 Cooke & Co, Bristol  
 EDWARDS, ANNE, Hereford, Spinster Oct 31 Humphry, Hereford  
 ERINGTON, GEORGE, Swallow, Licensed Victualler Oct 6 Clayton & Gibson, Newcastle upon Tyne  
 GALL, FRANCIS HERBERT, Hitchin Oct 23 Veasey, Baldock

## BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, SEPT. 28.

### RECEIVING ORDERS.

ALFORD, DAVID, Friskney, Farmer Boston Pet Sept 24  
 Ord Sept 24  
 ASTLES, WALTER HENRY, Birmingham, Grocer Birmingham Pet Sept 24 Ord Sept 25  
 BACKHOUSE, AMBROSE, Manchester, Merchant Manchester Pet Sept 23 Ord Sept 25  
 BAKER, JOHN ALFRED, Southsea, Job Master Portsmouth Pet Aug 30 Ord Sept 13  
 BAKER, JAMES JOHN THOMAS, Redditch, Leather Merchant Birmingham Pet Sept 13 Ord Sept 24  
 BALDREY, JOHN, Norwich, Fruiterer Norwich Pet Sept 26 Ord Sept 26  
 BISHOP, ALFRED, Meopham Green, Farmer Rochester Pet Sept 25 Ord Sept 25  
 BOOTH, JOE, Brighouse, Ironfounder Halifax Pet Sept 24 Ord Sept 24  
 BOOTH, JOHN WILLIAM, Hunslet, Mineral Water Manufacturer Leeds Pet Sept 24 Ord Sept 24  
 BROAD, EDWARD, and MARY ELIZABETH JEWELL, Bristol, Drapers Bristol Pet Sept 25 Ord Sept 25  
 CHELL, JOSEPH, Wolverhampton, Grocer Wolverhampton Pet Sept 24 Ord Sept 25  
 CLARK, THOMAS, Lambeth, Clothier's Manager High Court Pet Sept 8 Ord Sept 24  
 COCKLEY, ALBERT EDWARD LOLLAR, Bristol, Commercial Traveller Bristol Pet Sept 25 Ord Sept 25  
 CRELLIN, WILLIAM, Leeds, Grocer Leeds Pet Sept 25 Ord Sept 25  
 CROSBY, CHARLES, Lowestoft, Smack Owner Gt Yarmouth Pet Sept 24 Ord Sept 24  
 DENNY, GEORGE WRIGHT, Ovington, Farmer Norwich Pet Sept 13 Ord Sept 24  
 DRAPER, GEORGE, and EDMUND HENRY DRAPER, Bourton on the Water, Farmer Cheltenham Pet Sept 24 Ord Sept 24  
 GOODWIN, JOHN WILLIAM, Nottingham, Ironmonger Nottingham Pet Sept 26 Ord Sept 26  
 GOGGAN, THOMAS, Manchester, Master Porter Manchester Pet Sept 7 Ord Sept 25  
 GURST, WILLIAM DONER, Birmingham, Butcher Birmingham Pet Sept 25 Ord Sept 25  
 HARRIS, WILLIAM, Derby, Baker Derby Pet Sept 25 Ord Sept 25  
 HOARE, ALBERT JOSEPH, Camberwell, Agent Edmonton Pet Aug 24 Ord Sept 24  
 HODGSON, JOSEPH BRAMWELL, Gt Crosby, Draper Liverpool Pet Sept 24 Ord Sept 24  
 HOLDSWORTH, JOHN EDWARD, and SAM BOTTOMLEY, Yeasdale, Merchants Bradford Pet Sept 22 Ord Sept 22  
 HOLMES, HERBERT WHEATLEY, Beverley, Butcher Kingston upon Hull Pet Sept 25 Ord Sept 25  
 HYDE, ALFRED, Kidderminster, Licensed Victualler Kidderminster Pet Sept 21 Ord Sept 21  
 JEFFORD, JAMES HARRIS, Upton pk, Builder High Court Pet Sept 25 Ord Sept 25  
 LEANON, SYDNEY, Portland pl, Boarding House Keeper Gt Yarmouth Pet Sept 14 Ord Sept 25  
 LEWIS, THOMAS SIDNEY, Seacombe, Grocer Birkenhead Pet Sept 25 Ord Sept 25  
 MARTIN, FRANK WILLIAM, Southwell, Traveller Nottingham Pet Sept 7 Ord Sept 24  
 MILLER, WILLIAM JOHN, Nottingham, Bookseller Nottingham Pet Sept 26 Ord Sept 26  
 MILLS, HARRY OTTAWAY, South Bank, Watchmaker Stockton on Tees Pet Sept 24 Ord Sept 24  
 MOORE, LORENZO, Brighton, Commission Agent Brighton Pet Aug 25 Ord Sept 26  
 OWEN, JOHN, Abergele, Farmer Bangor Pet Sept 24 Ord Sept 24  
 PARSONS, EMILY, and ELIZABETH FRANCES DODD, Portman sq, Dressmakers High Court Pet Sept 24 Ord Sept 24  
 PUNFIELD, ARTHUR, Wolverhampton, Builder Wolverhampton Pet Sept 24 Ord Sept 25  
 SMITH, EDWARD CHARLES, Liverpool, Wine Merchant Liverpool Pet Sept 4 Ord Sept 25  
 STUBBERS, ARTHUR, Bristol, Coal Merchant Bristol Pet Sept 25 Ord Sept 25  
 THOMPSON, SARAH, Southsea, Lodging House Keeper Portsmouth Pet Sept 25 Ord Sept 25  
 TRAVES, JOSEPH, Christchurch, Builder Poole Pet Sept 24 Ord Sept 24  
 WRACE, FREDERICK GEORGE, Bridlington Quay, Chemist Scarborough Pet Sept 26 Ord Sept 26

GRAHAM, MARY, Ripon, Spinster Oct 17 Wise & Son, Ripon  
 GRAVES, SARAH ANN, Oldham, Innkeeper Oct 15 Griffiths & Bowden, Oldham  
 HEARN, ROY HENRY THOMAS, Little Bedwyn, Wilts, Clerk Nov 3 Merrimans & Gwillim, Marlborough  
 LEE, JOHN, Ploosdilly, Coachman Nov 10 Walter, Ilminster  
 LEESE, SPENCER, Southport Nov 8 Sale & Co, Manchester  
 MOFFATT, HERBERT DELAVERIE, Charles st, Lieutenant-Colonel Oct 26 Morris, Alford street  
 MORGAN, WILLIAM, Bouvierie st, Druggist Nov 1 Saxton & Morgan, Somerset st  
 MOULD, JANE JOYCE, Hammersmith Oct 31 Farlow & Jackson, Fenchurch st  
 MURRAY, JAMES HENRY, Ovington sq, Esq Nov 8 Bird & Co, Gray's inn sq  
 OLIVER, SOPHIA, Ongar Oct 30 Budd & Co, Austinfriars  
 RODENHURST, ELEANOR, Southport Oct 20 Worden, Southport  
 SUOG, CHARLES, Upper Mitcham Nov 5 Slade, Sutton  
 WALTERS, JANE, Stoke sub Hamdon Oct 17 Walter, Ilminster  
 WATKINS, STEPHEN, Newport, Mon, Gent Oct 16 Llewellyn & Moore, Newport  
 WATSON, ELLEN MARIA, Tiverton Oct 9 Partridge & Cockram, Tiverton  
 WINWARD, THOMAS, Bolton, Gent Oct 22 Ryley, Bolton  
 WOODS, ELIZABETH, Cardiff Dec 1 Jones, Cardiff

The following amended notice is substituted for that published in the London Gazette of July 27 :—  
 MITCHELL, GEORGE, Sunderland, Shipowner Sunderland Pet April 11 Ord July 23

The following amended notice is substituted for that published in the London Gazette of the 18th Sept :—  
 SWIFT, HERBERT, Hucknall Torkard, Baker Nottingham Pet Sept 13 Ord Sept 13

### FIRST MEETINGS.

BAKER, JOHN ALFRED, Southsea, Job Master Oct 9 at 4 Off Rec, Cambridge Junction, High st, Portsmouth  
 BISHOP, ALFRED, Meopham Green, Farmer Oct 13 at 12 Off Rec, Rochester  
 BLETSOE, CHARLES BORETT, Thurning, Farmer Oct 5 at 12 Law Courts, New rd, Peterborough  
 BLUNSON, JAMES, South Tottenham, Licensed Victualler Oct 6 at 11 Off Rec, 55, Temple chambers, Temple avenue  
 BOOTH, JOE, Brighouse, Ironfounder Oct 8 at 10 Off Rec, Townhall chambers, Halifax  
 BOWEN, ALFRED, Bermondsey, Spelter Manufacturer Oct 5 at 11 Bankruptcy bldgs, Carey st  
 BROWN, LOUIS WILLIAM, Pombroke, Builder Oct 10 at 2.15 Temperance Hall, Pombroke Dock  
 COLE, GEORGE, Swinhead, Farmer Oct 11 at 12 Off Rec, 45, High st, Boston  
 COOMES, EDWARD WILLIAM, Crewkerne, Draper Oct 5 at 12.45 Cannon street Hotel, London  
 COVE, FREDERICK JAMES, Plymouth, Printer Oct 5 at 11 10, Athenaeum terrace, Plymouth  
 DOVE, JAMES, West Hartlepool, Moulder Oct 5 at 3 Off Rec, 25, John st, Sunderland  
 LONSDALE, JOHN (jun), and FREDERICK LONSDALE, Church, Cotton Manufacturers Oct 10 at 3 County Court house, Blackburn  
 LUTTON, AGNES, Blackburn, Dressmaker Oct 10 at 4 County Court house, Blackburn  
 MIDDLETON, MATTHEW, Sheffield, Smallware Dealer Oct 8 at 3 Off Rec, Figue lane, Sheffield  
 MILNERS BRACE CO, Charterhouse bldgs Oct 8 at 11 Bankruptcy bldgs, Carey st  
 MOSLEY, FREDERICK CHARLES, Sandwich, Saddler Oct 5 at 9.30 Off Rec, 73, Castle st, Canterbury  
 PARSONS, EMILY, and ELIZABETH FRANCES DODD, Orchard st, Milliners Oct 8 at 12 Bankruptcy bldgs, Carey st  
 PHILLIPS, DAVID, New Brompton, Clerk Oct 13 at 11.30 Off Rec, Rochester  
 PINK, CHARLES, Exeter, Architect Oct 8 at 11 Off Rec, Exeter  
 PLANT, THOMAS, Leek, Bobbin Manufacturer Oct 10 at 11 Off Rec, 23, King Edward st, Macclesfield  
 RYDERHEAD, JOHN, Accrington, Schoolkeeper Oct 10 at 3.30 County Court house, Blackburn  
 SHARP, CHARLES, Grangtown, Butcher Oct 10 at 3 8, Albert rd, Middlesbrough  
 SHEPHERD, H W, Fens, Solicitor Oct 8 at 11.30 24, Railway app, London Bridge  
 SHEPHERD, JOSEPH, Hove Oct 9 at 12 Off Rec, 4, Pavilion bldgs, Brighton  
 SMITH, CLEMENT, CHARLES MORTON, and ARTHUR ALLCARD, Sheffield, Bone Cutters Oct 8 at 3.30 Off Rec, Fig Tree lane, Sheffield  
 SODEN, EDWARD, Dudley, Licensed Victualler Oct 5 at 11 Dudley Arms Hotel, Dudley  
 TRENT, JAMES, Leeds, Butcher Oct 5 at 11 Off Rec, 22, Park row, Leeds  
 WEST, H A, Kew grdns, Gent Oct 8 at 12.30 24, Railway app, London Bridge  
 WHISTLER, WILLIAM WALTER, Southend-on-Sea, Post Office Clerk Oct 5 at 12.15 Institute, Clarence rd, Southend  
 WOLFE, HARRY GEORGE, Newport, I W General Dealer Oct 6 at 12 19, Quay st, Newport, I W  
 WOLF, WILLIAM ALBION, Temple, American Barrister Oct 8 at 11 Bankruptcy bldgs, Carey st  
 YOUNG, GEORGE, Kew Bridge, Coal Merchant Oct 5 at 3 Off Rec, 95, Temple chambers, Temple avenue

### ADJUDICATIONS.

ALFORD, DAVID, Friskney, Farmer Boston Pet Sept 22 Ord Sept 24  
 ANDERSON, THOMAS, Haworth, Yorks, Wine Merchant Bradford Pet Sept 1 Ord Sept 25  
 ASTLES, WALTER HENRY, Birmingham, Grocer Birmingham Pet Sept 24 Ord Sept 25  
 BACKHOUSE, AMBROSE, Manchester, Merchant Manchester Pet Sept 23 Ord Sept 25  
 BAKER, JOHN ALFRED, Southsea, Job Master Portsmouth Pet Aug 30 Ord Sept 22

BAKER, JAMES JOHN THOMAS, Redditch, Leather Merchant Birmingham Pet Sept 13 Ord Sept 24  
 BALDREY, JOHN, Norwich, Fruiterer Norwich Pet Sept 26 Ord Sept 26  
 BISHOP, ALFRED, Meopham Green, Farmer Rochester Pet Sept 25 Ord Sept 25  
 BLETSOE, CHARLES BORETT, Thurning, Farmer Peterborough Pet Sept 21 Ord Sept 21  
 BOOTH, JOE, Brighouse, Ironfounder Halifax Pet Sept 24 Ord Sept 24  
 BOOTH, JOHN WILLIAM, Hunslet, Mineral Water Manufacturer Leeds Pet Sept 24 Ord Sept 24  
 BROAD, EDWARD, and MARY ELIZABETH JEWELL, Bristol, Drapers Bristol Pet Sept 25 Ord Sept 25  
 CHELL, JOSEPH, Wolverhampton, Grocer Wolverhampton Pet Sept 24 Ord Sept 25  
 COLE, CHARLES HENRY, Tottenham, Draper Edmonton Pet Aug 11 Ord Sept 25  
 COCKLEY, ALBERT EDWARD LOLLAR, Bristol, Commercial Traveller Bristol Pet Sept 25 Ord Sept 25  
 CRELLIN, WILLIAM, Leeds, Grocer Leeds Pet Sept 15 Ord Sept 25  
 CROSBY, CHARLES, Lowestoft, Smackmaster Gt Yarmouth Pet Sept 24 Ord Sept 24  
 DICKSON, JOHN, Balham, Builder Wandsworth Pet Aug 24 Ord Sept 25  
 DRAPER, GEORGE, and EDMUND HENRY DRAPER, Bourton on the Water, Farmers Cheltenham Pet Sept 24 Ord Sept 24  
 EDWARDS, H, Streatham Wandsworth Pet Aug 11 Ord Sept 25  
 GOODWIN, JOHN WILLIAM, Nottingham, Ironmonger Nottingham Pet Sept 26 Ord Sept 26  
 HARRIS, WILLIAM, Derby, Baker Derby Pet Sept 25 Ord Sept 25  
 HODGSON, JOSEPH BRAMWELL, Gt Crosby, General Draper Liverpool Pet Sept 24 Ord Sept 24  
 HOLMES, HERBERT WHEATLEY, Beverley, Butcher Kingston upon Hull Pet Sept 25 Ord Sept 25  
 HYDE, ALFRED, Kidderminster, Licensed Victualler Kidderminster Pet Sept 21 Ord Sept 21  
 LEANON, SYDNEY, Kirkley, Boarding House Keeper Great Yarmouth Pet Sept 14 Ord Sept 25  
 LONSDALE, JOHN, jun, and FREDERICK LONSDALE, Church, Cotton Manufacturers Blackburn Pet Sept 6 Ord Sept 25  
 MILLER, WILLIAM JOHN, Nottingham, Bookseller Nottingham Pet Sept 26 Ord Sept 26  
 MILLS, HARRY OTTAWAY, South Bank, Watchmaker Stockton on Tees Pet Sept 24 Ord Sept 24  
 MOSLEY, FREDERICK CHARLES, Sandwich, Saddler Canterbury Pet Sept 21 Ord Sept 21  
 MUGGERIDGE, THOMAS, Blackpool, Mineral Water Manufacturer Preston Pet Sept 19 Ord Sept 25  
 OWEN, JOHN, Abergele, Farmer Bangor Pet Sept 24 Ord Sept 24  
 PARSONS, EMILY, and ELIZABETH FRANCES DODD, Orchard st, Milliners High Court Pet Sept 24 Ord Sept 24  
 PINK, CHARLES, Exeter, Architect Exeter Pet Aug 27 Ord Sept 26  
 PUNFIELD, ARTHUR, Wolverhampton, Builder Wolverhampton Pet Sept 24 Ord Sept 25  
 REHAD, GEORGE, Newcastle under Lyme, Ironmonger Hanley Pet Aug 14 Ord Sept 24  
 SMITH, EDWARD CHARLES, Liverpool, Wine Merchant Liverpool Pet Sept 4 Ord Sept 25  
 SOUTHWOOD, ALFRED, Southampton Hastings Pet Aug 29 Ord Sept 25  
 STANFORD, JAMES, Bouthorne, Butcher Brighton Pet Sept 21 Ord Sept 25  
 STEWARD, HENRY THOMAS, Wolverhampton, Hinge Manufacturer Wolverhampton Pet Sept 20 Ord Sept 25  
 THOMPSON, SARAH, Southsea, Lodging House Keeper Portsmouth Pet Sept 25 Ord Sept 25  
 WILKS, CAROLINE, Chichester, Spinster Brighton Pet July 3 Ord Sept 25  
 WRACE, FREDERICK GEORGE, Bridlington, Chemist Scarborough Pet Sept 26 Ord Sept 26

The following amended notice is substituted for that published in the London Gazette of the 7th Sept :—  
 MITCHELL, GEORGE, Sunderland, Shipowner Sunderland Pet April 11 Ord Aug 29

The following amended notice is substituted for that published in the London Gazette of Sept. 15 :—  
 SWIFT, HERBERT, Hucknall Torkard, Baker Nottingham Pet Sept 13 Ord Sept 13

## ADJUDICATION ANNULLED.

DELAHOU, EMILE, Regent of, Optician High Court Adj  
July 18 Annul Sept 30

London Gazette.—TUESDAY, Oct. 2.

## RECEIVING ORDERS.

ANDREWS, EDWIN RICHARD, Worcester, Bookbinder Worcester Pet Sept 26 Ord Sept 26  
ATKINSON, ELIZABETH, Guiseley, Widow Leeds Pet Sept 26 Ord Sept 26  
BARKER, THOMAS, Leeds, Poultry Dealer Leeds Pet Sept 26 Ord Sept 26  
BRUNTON, WALTER GEORGE, Southampton, Caterer Southampton Pet Sept 27 Ord Sept 27  
CLARKE, ORMOND BLAKEWAY, Wetheral, Gent Carlisle Pet Aug 10 Ord Sept 26  
COALFARTE, ROBERT, Netherwasdale, Farmer Whitehaven Pet Sept 19 Ord Sept 27  
COOK, FRANK, Longton, House Furnisher Stoke upon Trent Pet Sept 7 Ord Sept 28  
COOPER, RALPH MAINE, Stapleford Abbots, Farmer Chelmsford Pet Sept 28 Ord Sept 28  
COURNIE, EDWARD HENRY, Regent's Park, Wharfinger High Court Pet Sept 29 Ord Sept 29  
COURNIE, FRANK LESIGNY, Upper Norwood, Schoolmaster Croydon Pet Sept 27 Ord Sept 27  
CREEDY, ROBERT EDWARD, Bristol, Builder Bristol Pet Sept 28 Ord Sept 28  
DANIEL, MARGARET, Bryn, Licensed Victualler Neath Pet Sept 29 Ord Sept 29  
DIAPER, ALFRED, Eickington, Market Gardener Worcester Pet Sept 26 Ord Sept 26  
DOWDING, TOM JAMES, Cardiff, Ale Merchant Cardiff Pet Sept 34 Ord Sept 24  
FABROW, EDWARD WILLIAM, East Dereham, Watchmaker Norwich Pet Sept 28 Ord Sept 28  
FERREIRA, JOSEPH CHARLES MADRILL, Hendon, Secretary Barnet Pet Aug 14 Ord Sept 26  
FOWLER, THOMAS HOLMES, Brighton, Insurance Agent Brighton Pet Sept 27 Ord Sept 27  
GUTHIN, WILLIAM, Leominster, Tailor Leominster Pet Sept 27 Ord Sept 27  
GROVER, SYDNEY, Finsbury, Timber Merchant High Court Pet Aug 31 Ord Sept 28  
HAYWARD, LEDGER, Canterbury, Coachbuilder Canterbury Pet Sept 28 Ord Sept 28  
HEMINGWAY, ESCH, Upper Tooting, Clerk Wandsworth Pet Sept 28 Ord Sept 28  
JOHNSON, SAMUEL, Canonville st, Commission Merchant High Court Pet Sept 27 Ord Sept 27  
MCQUEEN, GEORGE ALEXANDER, Colchester, China Dealer Colchester Pet Sept 28 Ord Sept 28  
MEMORY, ALFRED, Colchbrook row, Commercial Traveller High Court Pet Sept 29 Ord Sept 29  
PATRICK, JOHN, Hummanby, Joiner Scarborough Pet Sept 29 Ord Sept 29  
ROBERTSON, WILLIAM W, Hampstead High Court Pet Aug 27 Ord Sept 27  
ROBINSON, JACOB, Blazeyton, Jeweller Tredgar Pet Sept 29 Ord Sept 29  
RUMF, GEORGE, Great Yarmouth, Cabdriver Great Yarmouth Pet Sept 28 Ord Sept 28  
SAXBY, JOSEPH, Wokingham, Tailor Reading Pet Sept 27 Ord Sept 27  
SHEPHERD, WILLIAM HENRY, Manchester, Carving Gilder Manchester Pet Sept 27 Ord Sept 27  
STAGGER, WILLIAM HUGO ECKENE, Bradford, Merchant Bradford Pet Sept 11 Ord Sept 27  
STEINHAUS, ERNEST E, Clun, Salop, Farmer Leominster Pet Sept 11 Ord Sept 28  
STEVENS, ABEL, Bethnal Green, Timber Merchant High Court Pet Sept 10 Ord Sept 27  
STOKELD, JOHN, Stockton on Tees, Grocer Stockton on Tees Pet Sept 26 Ord Sept 26  
WELLS, J ANDERSON, Throgmorton st, Stockbroker High Court Pet Sept 8 Ord Sept 27  
WHITTINGHAM, JOHN PAINE, Westgate on Sea, House Agent Canterbury Pet Sept 26 Ord Sept 26  
WILSHAW, JOHN, Burnley, Draper Burnley Pet Sept 29 Ord Sept 29

The following amended notice is substituted for that published in the London Gazette of Sept 11:—

STRANDY, OTTO, Gt Grimsby, Wine Merchant Gt Grimsby Pet Sept 5 Ord Sept 5

The following amended notice is substituted for that published in the London Gazette of Sept 18:—

PAPE, HARRY CECIL, Gateshead, Innkeeper Newcastle on Tyne Pet Aug 24 Ord Sept 15

## FIRST MEETINGS.

ALFORD, DAVID, Friskney, Farmer Oct 11 at 12.30 Off Rec, 48, High st, Boston  
ATKINS, ARTHUR JAMES, Hattow rd, Builder Oct 11 at 12 Bankruptcy bldgs, Carey st  
BAKER, JOHN, W Smithfield, Butchers' Cutler Oct 11 at 11 Bankruptcy bldgs, Carey st  
BARKER, WILLIAM, Verulam bldgs, Commission Agent Oct 10 at 11 Bankruptcy bldgs, Carey st  
BARKER, THOMAS, Leeds, Poultry Dealer Oct 10 at 12 Off Rec, 22, Park row, Leeds  
BOOTH, JOHN WILLIAM, Leeds, Mineral Water Manufacturer Oct 10 at 11 Off Rec, 22, Park row, Leeds  
BOYES, CHARLES FILKER GEORGE, Wolverhampton, Musical Instrument Dealer Oct 11 at 3 Off Rec, Wolverhampton  
BOYES, WILLIAM, Birmingham Oct 10 at 11 28, Colmore row, Birmingham  
BRUNTON, WALTER GEORGE, Southampton, Caterer Oct 11 at 11.30 Off Rec, 4, East st, Southampton  
BURROWES, WILLIAM FRANKER, Brynmawr, Grocer Oct 10 at 12 Off Rec, 65, High st, Merthyr Tydfil

CAVALLER, GEORGE VALENTINE, Stoke Newington, Cigar Merchant Oct 10 at 12 Bankruptcy bldgs, Carey st  
COLE, C.H. Tottenham, Draper Oct 11 at 3 Off Rec, 95, Temple chmbrs, Temple avenue  
COOKLEY, ALBERT EDWARD LOLLAR, Bristol, Commercial Traveller Oct 10 at 1 Off Rec, Bank chmbrs, Corn st, Bristol  
CREEDY, ROBERT EDWARD, Redminster, Builder Oct 10 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol  
DAWSON, WILLIAM THOMAS, Leicester, Root Manufacturer Oct 9 at 12.30 Off Rec, 1, Berridge st, Leicester  
DENRY, GEORGE WRIGHT, Ovington, Farmer Oct 13 at 12 Off Rec, 8, King st, Norwich  
FIELD, GEORGE HENRY, Clapton Park, Builder Oct 10 at 12 Bankruptcy bldgs, Carey st  
GODDARD, JAMES, Hooley Hill, Mineral Water Manufacturer Oct 10 at 3 Ogden's chmbrs, Bridge st, Manchester  
GOLDSMITH, ALBERT, Bishopgate st Without, Fruiterer Oct 11 at 1 Bankruptcy bldgs, Carey st  
GOODWIN, JOHN WILLIAM, Nottingham, Ironmonger Oct 9 at 12 Off Rec, St Peter's Church walk, Nottingham  
HARRIS, FREDERICK, St Albans, Builder Oct 10 at 3 Off Rec, 95, Temple chmbrs, Temple avenue  
HARRIS, WILLIAM, Derby, Baker Oct 9 at 12 Off Rec, 84 James's chmbrs, Derby  
HERZOG, CONRAD, Walbrook, Civil Engineer Oct 11 at 12 Bankruptcy bldgs, Carey st  
HODGSON, JOSEPH BRAMWELL, Gt Crosby, Draper Oct 10 at 3 Off Rec, 35, Victoria st, Liverpool  
JEFFORD, JAMES HARRIS, Upton park, Builder Oct 10 at 1 Bankruptcy bldgs, Carey st  
JENKINS, WILLIAM, Aberdeen, Quarryman Oct 9 at 12 Off Rec, 65, High st, Merthyr Tydfil  
JUDD, HARRY STOCKTON, Leicester, Architect Oct 10 at 12.30 Off Rec, 1, Berridge st, Leicester  
MINTON, FREDERICK JAMES, Castle Donington, Hay Dealer Oct 9 at 12.15 Off Rec, 1, Berridge st, Leicester  
MUSOROV, THOMAS, Blackpool, Mineral Water Manufacturer Oct 19 at 2.30 Off Rec, 14, Chapel st, Preston  
OKINS, WILLIAM, Rushden, Blacksmith Oct 10 at 12.30 County Court bldgs, Northampton  
PAPE, HARRY CECIL, Gateshead, Innkeeper Oct 10 at 11.30 Off Rec, Pink lane, Newcastle on Tyne  
QUILLIAN, GEORGE, Liverpool, Watchmaker Oct 10 at 2.30 Off Rec, 38, Victoria st, Liverpool  
RENEC, MARTIN, Swansea, Cement Manufacturer Oct 9 at 12 Off Rec, 31, Alexandra rd, Swansea  
STANFORD, JAMES, Eastbourne, Butcher Oct 11 at 2.15 Angel Hotel, Midhurst  
STEWART, HENRY THOMAS, Wolverhampton, Hinge Manufacturer Oct 15 at 11.30 Off Rec, Wolverhampton  
STONERMAN, WILLIAM, Brixton Oct 9 at 12 Bankruptcy bldgs, Carey st  
STREET, SYDNEY JAMES, Westminster, Licensed Victualler Oct 9 at 3 Off Rec, 95, Temple chmbrs, Temple avenue  
STUBBS, ARTHUR, Bristol Coal Merchant Oct 10 at 12 Off Rec, Bank chmbrs, Corn st, Bristol  
TAYLOR, JOHN, Oldham, Reeler Oct 9 at 11 Off Rec, Bank chmbrs, Queen st, Oldham  
WALKER, ROBERT MILLER, JOHN JAMES CHADWICK, and SIDNEY HENRY PERMAN, Upper Thames st, Ironfounders Oct 12 at 2.30 Bankruptcy bldgs, Carey st  
WALKER, THOMAS, Worcester, Licensed Victualler Oct 12 at 11 45, Copenhagen st, Worcester  
WARD, JOHN, Wandsworth Oct 9 at 11.30 24, Railway app, London Bridge

## ADJUDICATIONS.

ANDREWS, EDWIN RICHARD, Worcester, Bookbinder Worcester Pet Sept 26 Ord Sept 26  
ATKINSON, ELIZABETH, Guiseley, Widow Leeds Pet Sept 26 Ord Sept 26  
BAKER, JOHN, West Smithfield, Butchers' Cutler High Court Pet Sept 21 Ord Sept 28  
BARKER, THOMAS, Leeds, Poultry Dealer Leeds Pet Sept 26 Ord Sept 26  
BOYES, WILLIAM, Birmingham Birmingham Pet Sept 15 Ord Sept 29  
BRUNTON, WALTER GEORGE, Southampton, Caterer Southampton Pet Sept 17 Ord Sept 27  
CHRISTENSEN, MARTIN, Brighton, Licensed Victualler Brighton Pet Sept 5 Ord Sept 28  
COALFARTE, ROBERT, Netherwasdale, Cumba, Farmer Whitehaven Pet Sept 18 Ord Sept 27  
COLE, GEORGE, Swineshead, Farmer Boston Pet Aug 31 Ord Sept 29  
COOPER, RALPH MAINE, Stapleford Abbots, Farmer Chelmsford Pet Sept 28 Ord Sept 28  
COURNIE, FRANK LESIGNY, Upper Norwood, Schoolmaster Croydon Pet Sept 27 Ord Sept 27  
DANIEL, MARGARET, Bryn, Licensed Victualler Neath Pet Sept 29 Ord Sept 29  
DAVIES, ROWLAND CHARLES, Milford Haven, Ironmonger Pembroke Dock Pet Aug 29 Ord Sept 27  
DENRY, GEORGE WRIGHT, Ovington, Farmer Norwich Pet Sept 12 Ord Sept 28  
DOWDING, TOM JAMES, Cardiff, Ale Merchant Cardiff Pet Sept 24 Ord Sept 24  
DYER, EDWARD, Northampton, Shoe Manufacturer Northampton Pet July 30 Ord Sept 26  
EATON, EDWARD, Tooting, Butcher Wandsworth Pet Sept 4 Ord Sept 27  
FABROW, EDWARD WILLIAM, East Dereham, Watchmaker Norwich Pet Sept 28 Ord Sept 28  
GUTHIN, WILLIAM, Leominster, Tailor Leominster Pet Sept 27 Ord Sept 27  
GREENE, JONATHAN STEWART, Northampton, Shoe Manufacturer Northampton Pet July 30 Ord Sept 26  
GROGAN, THOMAS, Manchester, Porter Manchester Pet Sept 7 Ord Sept 26  
GUEST, WILLIAM DOUGLAS, Birmingham, Butcher Birmingham Pet Sept 25 Ord Sept 25  
HEMINGWAY, ESCH, Upper Tooting, Clerk Wandsworth Pet Sept 28 Ord Sept 28

HOLLIWELL, WALTER CURRIER, Irby upon Humber, Clerk in Holy Orders Gt Grimsby Pet Aug 15 Ord Sept 26  
JEFFORD, JAMES HARRIS, Upton Park, Builder High Court Pet Sept 25 Ord Sept 26  
JOHNSON, SAMUEL, Harlesden, Commission Merchant High Court Pet Sept 27 Ord Sept 27  
LOPEZ, ANTONIO MARIA, Gracechurch bldgs High Court Pet Aug 7 Ord Sept 24  
PAPE, HARRY CECIL, Gateshead, Innkeeper Newcastle on Tyne Pet Aug 24 Ord Sept 29  
PATRICK, JOHN, Hummanby, Joiner Scarborough Pet Sept 29 Ord Sept 29  
RANDALL, JOHN BENJAMIN, Hemel Hempstead, Plumber St Alban's Pet Sept 15 Ord Sept 25  
RUMP, GEORGE, Gt Yarmouth, Cab Driver Gt Yarmouth Pet Sept 28 Ord Sept 28  
SAXBY, JOSEPH, Wokingham, Tailor Reading Pet Sept 27 Ord Sept 27  
SHARP, CHARLES, Grange Town, Yorks, Butcher Stockton on Tees Pet Aug 30 Ord Sept 28  
SHEPHERD, JOSEPH, Hove, Manager Brighton Pet Aug 9 Ord Sept 27  
SHEPHERD, WILLIAM HENRY, Manchester, Carving Gilder Manchester Pet Sept 27 Ord Sept 27  
SIM, EDWARD GEORGE, Coleman st, Auctioneer High Court Pet March 21 Ord Sept 26  
SMITH, CLEMENT, CHARLES MORTON, and ARTHUR ALLCOCK, Sheffield, Bone Cutters Sheffield Pet Sept 18 Ord Sept 28  
STOKELD, JOHN, Stockton on Tees, Grocer Stockton on Tees Pet Sept 26 Ord Sept 26  
STONERMAN, WILLIAM, Sidmouth High Court Pet Aug 22 Ord Sept 27  
THOMPSON, FREDERICK, Eastbourne, Greengrocer Eastbourne Pet Sept 10 Ord Sept 27  
VITORIA, JOSE FELIX, Camden rd High Court Pet Feb 28 Ord Sept 27  
WARD, JOHN, Wandsworth Wandsworth Pet Aug 16 Ord Sept 27  
WHITE, E DOUGLAS, Richmond Wandsworth Pet Aug 11 Ord Sept 27  
WILSHAW, JOHN, Burnley, Draper Burnley Pet Sept 29 Ord Sept 29  
YOUNG, GEORGE, Kew Bridge, Coal Merchant Brentford Pet July 27 Ord Sept 28

The following amended notice is substituted for that published in the London Gazette, Sept. 11:—  
STRANDY, OTTO, Gt Grimsby, Wine Merchant Gt Grimsby Pet Sept 5 Ord Sept 5

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